

VILLAGE OF HOWARD

2019 BUDGET

FOR YEAR BEGINNING

JANUARY 1, 2019



***Village of
Howard,
Wisconsin***



***2019
Budget***

Dear Residents & Business Owners,

During the past year our village has experienced a record amount of new investment and it came in all forms, commercial, industrial and residential. In August 2018, the village began renting apartments at Howard Commons in the village center. The village board is committed to building a downtown area or village center, as a vibrant center of activity. The plans call for an open-air pavilion to host farmers markets, weddings, concerts and other outdoor events as well as holding a sheet of ice for winter activities.

Our commitment to maintaining our village as a community of choice for people moving to this area as well as for those moving within the area continues to pay dividends. The Village has issued more single-family building permits this year than any year since 2007. Additional lots were also created in the Spring Green subdivision and adjacent to the Glen Kent neighborhood as we try to make sure there are plenty of choices for people to pick from when they decide they wish to make Howard their new home.

And I am proud to report our Village Center also has taken more step forwards. We welcomed a new business, NEW Fusion Dance and Performing Art Center to the Village Center this fall. Also another significant project is underway called Howard Commons, a 168-unit luxury apartment complex opening in late summer of 2018. More paved trails were completed in the adjacent Meadowbrook Park that added new loops, bridges, and boardwalks to one of our most popular trail systems. The revamped farmer's market welcomed many new vendors and patrons this summer as well.

Finally, this winter, you will notice changes to the Duck Creek Quarry if you drive along Glendale Avenue. Late this fall a parking area was created and through the winter our staff will be working to expand the beach area to increase the shallow entry area.

As always, I encourage you to contact me if you have any ideas that benefit this place so many of us our proud to call home.

Burt R. McIntyre, Village President



Pictured Above: Howard Commons apartment complex owned by the village with the picture on the left of the inside common areas and the picture on the right an outside view. The complex began renting units in August 2018 in building A with building A & B completed by year end.

How to Read This Document

The following pages contain the village of Howard, Wisconsin budget for the year beginning January 1, 2019 and ending December 31, 2019. This document has been specifically prepared to help you learn how funds are collected and spent in the village of Howard. Many people believe a budget is only a financial plan; while you can learn much of the village's finances, the 2019 budget document has been designed to serve other functions as well. For example, it is a policy document that presents the major policies which guide how the village of Howard is managed.

It is an operations guide which gives the public, elected officials and village staff information pertaining to the production and performance of individual village operations. The document is also designed as a communication device in which information is conveyed graphically, in tables and charts and with narrative explanations.

Budget Format

The document is divided into different fund types - General Fund, Special Revenue Fund, Debt Service Fund, Capital Project Funds and Enterprise Funds. Each fund statement begins with the actual audited amounts from the last year, or for this document, the year ending December 31, 2017. The estimated or current year budget column reflects the estimated or budget amounts for 2018. The final column indicates the amount budgeted for the year 2019 or the budget year.

Accompanying the statements are narratives and graphs which describe the major features of that fund. Within each fund there may be one or more departments which further describe a component of the village's organization. Each department is presented with its mission statement, a listing of the department's goals and accomplishments for previous years, performance measurements (when available) and financial objectives for year beginning January 1, 2019.

Table of Contents

Village of Howard Annual Budget for All Appropriated Funds
Year Beginning January 1, 2019

Introductory Section

1-9	Transmittal Letter	46	Budget Revenue Trends
10-13	About the Village <i>Location, Population, Property Valuation</i>	47-54	Detailed Revenues by Source <i>Taxes, Intergovernmental, Licenses & Permits, Fines & Forfeitures, Charges for Service, Miscellaneous Revenues</i>
14	GFOA Distinguished Budget Award		
15	Village Officials	55-58	Expenditures by Function <i>Summary, Detail, Trend</i>
16-18	Village Personnel <i>Organizational Chart and F-T/P-T position data</i>		Expenditure Detail <i>General Administration</i>
19-31	Budget Policy <i>Guide, Adoption, Calendar, Policies, TIF, Funds, Planning</i>	59-60	Village Board
32-33	Strategic Planning Analysis	61-62	Municipal Court/Attorney
34	Budget- At a Glance <i>Summary Budget</i>	63-64	Administrator
35	Long-Range Financial Planning <i>5-Year Forecast</i>	65-66	Elections
	Tax Information	67-68	Administrative Services
36	<i>Tax Levy and Billing Explanations</i>	69-70	Assessment of Property
37	<i>Property Tax Calculation</i>	71-72	Buildings and Plant
38	<i>Ten Years of Property Tax Rates</i>	73	Board of Appeals
39	Budget Summary <i>All Funds</i>	74	Property & Liability Insurance
40-42	Summary of Revenue, Expenditure and Fund Balance (Net Asset) Changes <i>2013 Budget Compared to 2012 Budget</i>	75	Contingencies & Collectible Accounts
43	Combining Budget <i>All Funds</i>		<i>Public Safety</i>
		76	Health & Human Services
		77-78	Police
		79-80	Fire
		81	Rescue
			<i>Public Works</i>
		82	Administration
		83-84	Streets and Street Lights
		85	Mechanics
		86	Snow and Ice Removal
		87	Building Operations
		88-89	Sanitation
		90	Recycling
		91-92	Park Maintenance
			<i>Community Development</i>
		93-94	Planning and Development
		95-96	Leisure Services
		97-98	Code Administration

General Fund

44	Budget Summary - 5 years
45	Budgeted Revenues Summary

Special Revenue Funds

99	Combined Special Revenue Fund
100-102	Revolving Loan Fund
103	Gus Macker 3-on-3 Basketball

Debt Service Fund

104	Summary
105	Summary of Combined Debt Service Funds
106	Debt Obligations and Legal Limit
107	Effect of Existing Debt on Current Operations
108	Effect of Existing Debt on Future Operations

Capital Projects Funds

109	Capital Projects Summary
	Capital Projects by Fund and Project
110	Tax Increment District 3, 4, 5, 6, 7, 8
111	Park Impact Fee Development
112	Capital Outlay
113-114	Capital Improvements
115-116	Combining Budget Summary <i>Current Year For All Capital Funds</i>
117	Combined Budget Summary <i>Last Three Years</i>
118-129	Tax Increment Districts (3-8)
130	Park Impact Fee
	Capital Outlay Funds
131	General Government
131	Public Safety - Police
132	Public Safety - Fire
132	Public Works
133	Engineering
134	Capital Improvements - Roads
135	Explanation of Transportation Aids

136-138 | **Engineering Department**

Enterprise Funds

139-142	Explanations Enterprise Fund and Rates
143	Combining Budget
	Water Utility
144	Three Year
145-146	Revenue
147-150	Expenses
151	Cash Flow
	Sewer Utility
152	Three Year
153-154	Revenue
155-157	Expenses
158	Cash Flow
	Storm Water
159	Three Year
160	Revenue
161-162	Expenses
163	Cash Flow
164	5-Year Capital Budgeting Water, Sewer, Storm Sewer
165-166	Water and Sewer Debt Service
167-169	Golf Course
170-171	Howard Commons Apartments

Statistical Section

172	Assessed & Equalized Values
	Village Statistics
173	Demographic Trends
174	Largest Taxpayers & Employers
175	Building Permits Issued
176-177	Other Statistical Data

Detail Line Item

178-189

Glossary

190-201



November 21, 2018

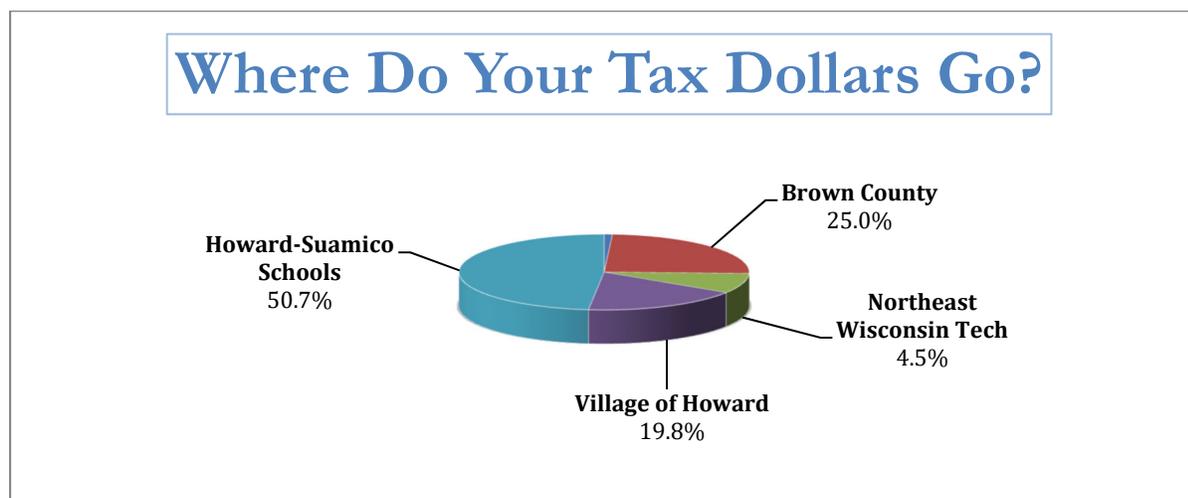
To Honorable President McIntyre, Village Board of Trustees & Village Residents:

We respectfully present the 2019 budget in anticipation of final approval November 26, 2018. This budget is designed to meet the existing and emerging needs of the village. The budget reflects staff recommendations on how to best accomplish the village's new mission statement:

Provide our residents with a safe, friendly, attractive and active community by aggressively pursuing innovative ways to deliver valuable services.

The 2019 budget provides funding to continue all our current services and programs from 2018. The budget maintains funding levels of personnel in all departments and provides for creating one new for code enforcement/building inspector. Funding will continue to provide services for police, fire (including added funding for one full-time fire fighter partially funded in 2018), rescue, public works and general government services along with capital equipment and road resurfacing projects.

The annual property tax bill issued each December includes taxes not only from the village of Howard, but also from three overlying taxing jurisdictions. The chart below reports the percentage breakdown of the December 2019 property tax bill by jurisdiction.



The chart on the previous page shows how the total property tax bill is distributed among the overlying taxing jurisdictions in Howard. Another way to see Howard's portion of the bill is to look at an average Howard net property tax bill issued in December 2018.

Average Assessed Value on Howard Homes:	\$192,380
Estimated Net Property Tax Bill on Average Home	\$3,500
Howard Portion of Total Tax Bill	\$755

Budget Formulation

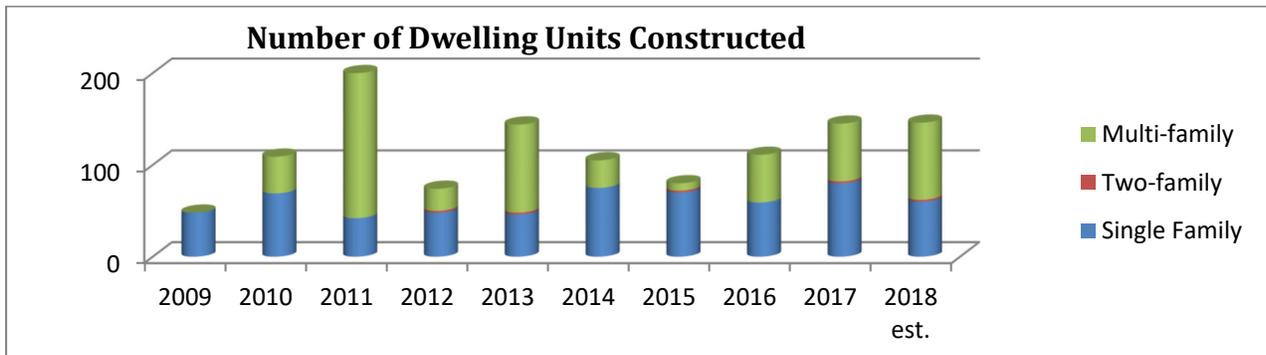
This budget document reflects the Budget Policies (annually reviewed by the village board), strategic plan (last updated in 2013), departmental operating plans and village board modifications. The spending plan provides funding for core services, desired programs, critical needs, equipment replacement, facility and equipment upgrades and increased funding for street resurfacing as discussed in the following pages.

GENERAL BUDGET SUMMARY

Budget Facts and Assumptions for 2019

The initial planning stage of budget preparation involves evaluating the outside forces that effect funding decisions: federal, state, and local economic conditions, federal and state mandates, political environment, citizen concerns, and outside agency collaboration opportunities. Based on available information, the following facts and assumptions were made to guide the development of the 2019 budget.

- Increase in state transportation aids of \$120,000 which is the second year in a row of an increase in this funding.
- Single family home starts of 60 units in 2019 which is steady growth but lower than peak construction years earlier last decade.
- Cost of living increases for salaries and wages of 2.5% plus possible merit raises totaling \$35,000 (in General Fund)
- Increasing health insurance premiums by approximately 15% due to claims exceeding premiums by 20% and plan changes being required, at a cost of \$30,000 in the General Fund.
- Adding one new full-time code enforcement/building inspector for \$25,600 or half the year and full funding firefighter position added in 2018 for one-half of the year.
- With the recent pickup in the economy, there is good potential for continued commercial growth in the next few years at several key locations in the village.
- No cost increase in 2019 under the new police service contract.
- Increased funding for a contract with Harter for garbage and recycling of \$11,700.
- Increased funding for repairs, maintenance and fuel for several departments that total \$43,500 in the General Fund.
- Interest rates are on the rise which allowed a budget increase for 2019 in interest income of \$38,000.
- Assessor to perform a market adjustment revaluation of all taxable properties in 2019 with funding coming from fund balance.



Tax Mill Rate

The 2019 budget reflects no change in the tax mill rate maintaining a rate of \$3.92. The main reason for no change with increased costs within the General Fund was by lowering the tax levy in the Capital Improvements Fund with the plan to replenish lost levies in the fund in 2020's budget.

Personnel Issues for 2019

The village added funding for one full-time code enforcement/building inspector for one-half the year (hiring the new employee July 1). With this addition to the 2019 budget, the number of village full-time employees will be 48. As stated on page two of this budget, the budget also includes a 2.5% increase in overall wages plus possible merit increases.

The village contracts for police protection services with the Brown County Sheriff. The current contract was adopted in 2018 allowing for continued staffing levels through the end of 2021. This budget continues support for this contract and service levels. The first year of the new contract calls for no change in the cost of the annual contract amount.

Contracting for Garbage/Recycling and an emphasis on "green" issues

The village board approved the current contract for recycling and garbage collection services in 2014-2020. The contract estimates increase of \$11,700 in 2019 (there is a variable component related to fuel costs) and the continued utilization of compressed natural gas fueled vehicles.

Obtain optimum amount of funding for infrastructure construction before utilizing financing through the bond market

The 2019 budget has followed the funding plan of levying taxes to pay cash for capital projects; this policy dates to the 1994 budget. This funding source has proved to be a valuable resource for allowing new equipment purchases, road resurfacing and reconstruction projects without borrowing or large increases in the tax mill rate. Growth in the tax base has been the main reason to allow for this policy; however, in 2019 the board approved decreasing funding for capital items by \$139,000 to maintain the same tax rate with the plan to restore this funding in 2020 the same year as the next revaluation.

The budget's focus for the past twenty-five years has been to obtain financing of capital projects by (1) tax levy, (2) collection of special assessments and other revenue sources and (3) direct payments from developers. The 2019 budget maintains funding levels for road resurfacing and reconstruction projects to allow for \$1.0 million in project costs for the next 7 years.

The village is looking to borrow \$11.2 million for Tax Incremental Financing Districts (TIF or TID) No. 8 in 2019. The borrowing would be used to construct a multi-use open-air pavilion and an outdoor stage area as the main feature of the village center or downtown area. This project will require additional funding through donations and possible transfers from enterprise funds.

Maintain adequate fund balances (net assets) to protect the village's financial integrity

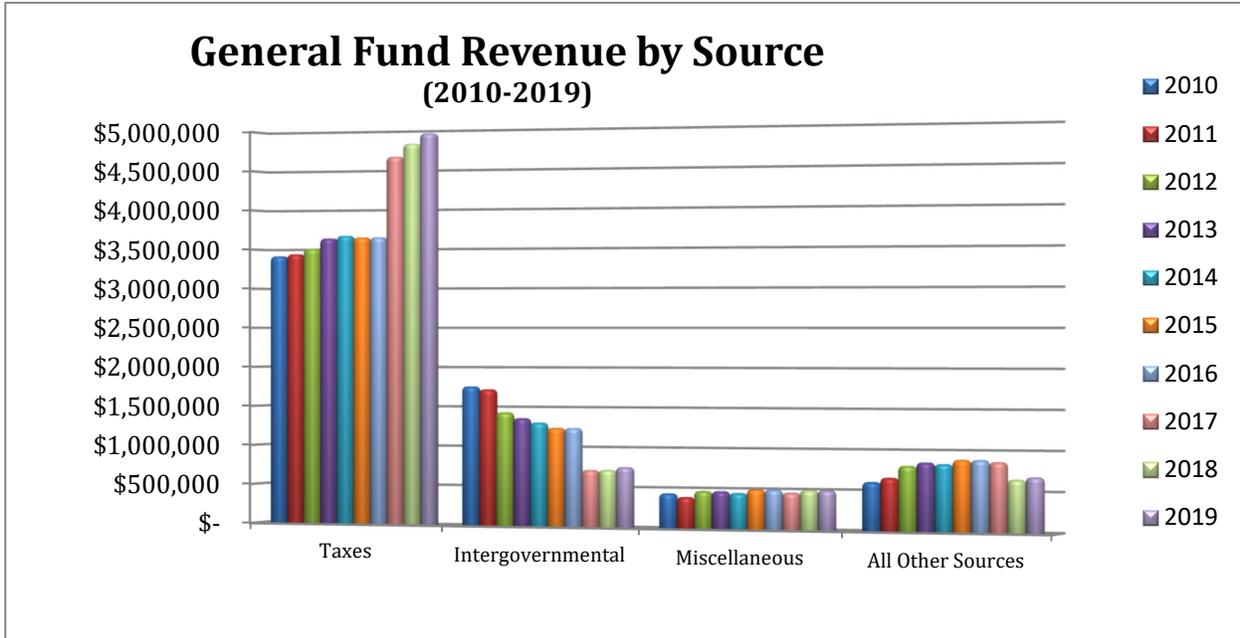
In 2007, the Board updated the policy for the General Fund's fund balance to make the reserve 25%-40% of the previous year total General Fund expenditures. The water, storm sewer and sanitary sewer utility funds must maintain adequate levels of net assets to make cash purchases of equipment, fund current operations and infrastructure replacement. The golf course operations look to maintain any excess revenues to fund cost of replacement of existing assets and make continued improvements. Capital Project Funds' fund balance will fluctuate from year to year based on the scheduled projects.

THE BUDGET IN BRIEF

Revenues for all funds total approximately \$26.8 million (excluding other financing sources) for 2019, which is \$4.8 million more than the 2018 budget/estimated actual (see page 39). The largest revenue increase is in Intergovernmental revenues, increasing for increased transportation aids from state, a grant with RLF fund closure, funding for Vincent Road reconstruction and bridge funding. Charges for Service are increasing by \$1.1 million due to new rental income from Howard Commons apartments. Taxes are increasing by \$1.0 million primarily due to an increase TID values. Miscellaneous revenues are increasing by \$1.1 million with added funding for donations for the pavilion project.

The total budgeted revenue of \$26.8 million is comprised of the General Fund \$6.9 million, Special Revenue Funds of \$75,850, Capital Project Funds of \$6.9 million and all Enterprise Funds of \$12.9 million. Taxes are largest revenue source in the General Fund and increasing by \$129,100. Intergovernmental revenues are the second largest revenue source in the General Fund and are decreasing by \$37,800 in the 2019. See chart on following page that graphically depicts increase in General Fund taxes with corresponding decrease in intergovernmental revenue.

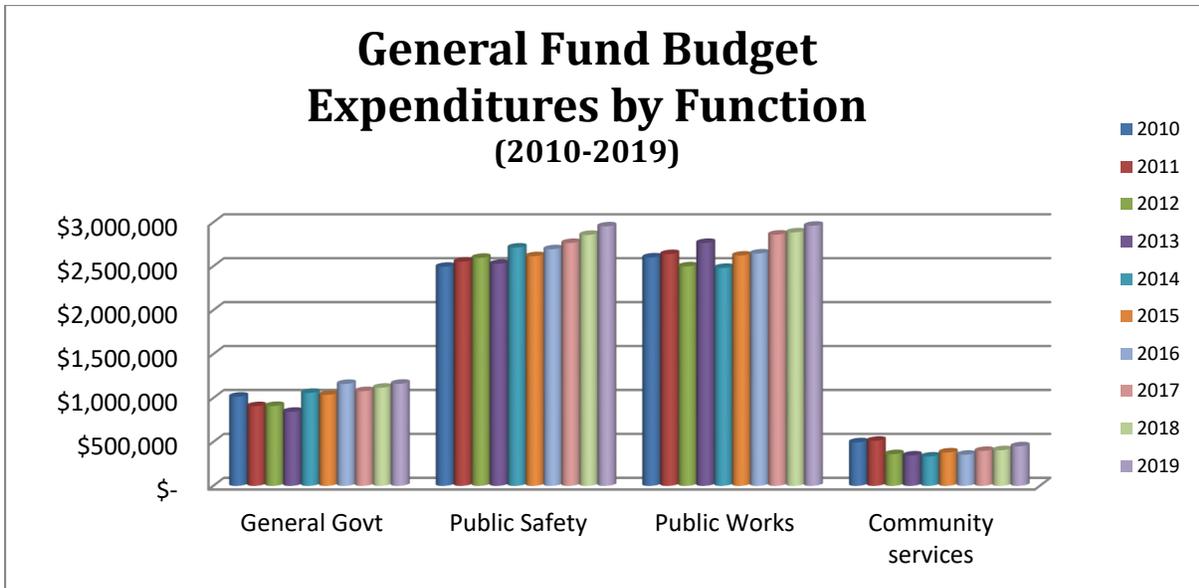
The table below identifies the General Fund’s revenue source trends for the past ten years. Please remember the spike in taxes in the General Fund was a result of moving state transportation aids to the Capital Improvements Fund and included a corresponding decrease in taxes in that fund.



Expenditures for all funds total \$33.2 million, an increase of \$15.8 million from the 2018 budget/estimated actual. The largest change is Capital Outlay and Development, increasing by \$11.7 million primarily due to the pavilion project in TID #8 in 2019. The Debt Service Fund is scheduled to increase by \$1.4 million primarily due to new interest payments on a 2018 \$16 million debt issue. Enterprise Funds are increasing by \$2.1 million primarily due to 2019 being first full year of operations for the Howard Commons apartments.

General government expenditures are increasing by \$468,500 primarily because of budgeting \$435,000 for the Special Revenue Fund, Revolving Loan Fund (RLF), being closed out and defederalizing the funds. Public safety is increasing by \$97,100 to fund fire department cost of living increases and one-half salary of firefighter hired in mid-2018.

The chart on top of the following page shows a graphic detail a 10-year history of expenditures within the General Fund by function.



The following chart shows the major changes in expenditures and revenue in the General Fund for 2019.

General Fund Budget Change Summary	
<p>Expenditure INCREASES:</p> <ul style="list-style-type: none"> Garbage and recycling contract cost of \$11,700 Funding one full-time code enforcement/building inspector with benefits \$25,600 Increase health insurance premiums \$30,000 All other salary/wages \$35,000 Repairs, maintenance and fuel \$43,500 Assessor cost for revaluation services \$62,500 <div style="text-align: center; font-size: 2em; color: #C00000;">↑</div>	<p>Expenditure DECREASES:</p> <ul style="list-style-type: none"> Elections \$23,300 Municipal court salaries \$8,800 <div style="text-align: center; font-size: 2em; color: #70AD47;">↓</div>
<p>Revenue DECREASES:</p> <ul style="list-style-type: none"> Cable franchise fees of \$14,000 Fines and forfeitures of \$20,000 Park rentals of \$9,000 <div style="text-align: center; font-size: 2em; color: #C00000;">↓</div>	<p>Revenue INCREASES:</p> <ul style="list-style-type: none"> Property taxes of \$129,100 Rental income of \$16,400 Personal property exemption payment by state \$30,300 <div style="text-align: center; font-size: 2em; color: #70AD47;">↑</div>

Total combined fund balances and net assets are anticipated to increase by \$7.6 million. The General Fund's fund balance is expected to decrease by \$62,500 for the cost of the revaluation. The village's adopted policy of utilizing current resources to fund capital projects has now been used for twenty-five budget years; this policy has allowed Capital Projects' fund balances to fluctuate from year to year with an expectation of increasing by about \$5.8 million in 2019. The Special Revenue fund balance will decrease by \$359,400. The Debt Service fund balance will remain at zero in 2019 as debt payments are made in December. The Enterprise Funds anticipate increasing net assets by \$2.2 million.

MAJOR POLICY ISSUES

There were many issues that affected the development of this budget as explained on pages 2 – 6 of this letter. Additional issues that affected this budget, explained below, represent opportunities that will impact the future of Howard for several years.

Planning Process

The planning process of this budget document contains both short-term and long-term plans. The short-term plans focused on operational needs of the village over the next year. Long-term plans focus on two to ten years into the future (and even more years for capital equipment replacement funds).

The state-imposed tax levy limits on the budget for 2019 at the rate of growth from new construction which was 2.458%. The village self-imposed budget policy (since 1994) of a steadily reducing tax mill rate has proved to be a stronger force in limiting the tax levy growth than the state's mandate. The village has managed to maintain a steadily decreasing tax rate because of growth in residential and commercial properties for the past 25 years with 2015 and 2018 being the exception to the rule.

Growth continues to be a major factor in the village's economic future. During 2013, the village completed an update of the comprehensive plan for the entire village. This plan outlined planned growth into the future and identified areas for specific types of growth. Continued growth in residential and commercial development is being encouraged in the comprehensive plan and has been identified in the strategic plan as high priorities to help mitigate growth in the tax rate.

Long-term Financial Plan

During the development of the 1994 budget, a policy was established regarding financing for capital projects and a debt policy was established. These policies were followed during the completion of this and the last 25 budgets resulting in taxpayer benefits, such as a steadily declining tax mill rate (\$6.81 tax rate in 1994 to \$3.92 in 2019). While changes have occurred in the composition of the village board since 1994, the commitment to follow the capital projects financing plan has continued and is expected to continue.

The village is hopeful that future development will continue in both commercial and residential areas but at an expected slower pace. In 2016, the village helped private developers construct 120 new residential lots; in 2017 another 43 lots were constructed and 92 lots were created in 2018. The village has plans for constructing another 50 lots in 2019. The village is continuing to market lots owned within the Business Park and the Industrial Park as well as showing several private sites on the village's marketing website. The village sold about 26 acres of a 78-acre site in the western portion of the village that is listed on the state's certified site selection for industrial properties.

Commercial Development

The comprehensive plan identifies regional commercial centers. Areas located within TIDs have been identified as high priorities for development or redevelopment. The 2015 budget reflected investment in infrastructure in both TIDs #3 and #4 to allow for continued growth in commercial and multi-family properties. TID #8 was created in 2015 as the planned village center which will include multi-use buildings (commercial and residential) and a new park area that will feature an open-air shelter with multi-use in summer months and the ability to make ice for an ice rink in winter months.

In 2015, infrastructure was created in TID #4 to allow for a new Meijer's retail store to be located within the TID. Meijer has since opened for business in spring of 2017. The Meijer's store promises to be a potential catalyst for development of the southeast intersection of US Highways 41 and 29.

The creation of TID #8 in 2015 allows for a new cycle of development within the village center area. The new TID allows for a longer life and more time to repay any future debt on planned improvements to the park area. In 2017, the village began construction of a multi-family development to this TID with completion occurring in late 2018.

Residential Development

In recent years, the village has experienced more multi-family units being constructed with full occupancy occurring after construction completion. Single family units are trending at about 60 homes per year over the past 7 years, down from the average of 115 in the five years preceding 2006. Annual increased construction value has slowed from the old record high of \$37 million in 2003 to \$7.4 million in 2009, \$22.4 million in 2010, \$16.2 million in 2011, \$13.0 million in 2012, \$14.9 million in 2013, \$30.8 million in 2014, \$40.6 million in 2015, \$35 million in 2016, \$62.3 million (the new record high) for 2017 and \$41.4 for first 10 months of 2018.

In 2016, New Perspective Senior Living opened a 121-unit, senior housing, multi-storied apartment building in the village center area. This project has an assessed value of \$19.0 million and is the fourth largest taxpayer in Howard.

Performance Measurements

The budget document continues to be modified to report more quantitative and qualitative performance measurements. A goal of the performance measurers reporting is to establish a reporting system which will give the public, the board and staff the ability to evaluate the level and value of services provided to the community. The annual budget document serves as the primary source of such reporting. As performance analysis continues, the budget will continue to be more refined in its qualitative reporting.

BUDGET AND FINANCIAL RECOGNITION

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Village of Howard, Wisconsin, for its annual budget for the fiscal year beginning January 1, 2018. This was the 25th consecutive year of receiving the award. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

In addition to the GFOA Distinguished Budget Presentation award, the village has received recognition by the GFOA by receiving their Certificate of Achievement Award for Excellence in Financial Reporting for the past 24 years. These awards help validate the village's efforts towards transparency, accountability and continuous improvement.

Closing

The budget for 2019 represents a strong effort by staff and board to focus on fiscally conservative policies to minimize the tax burden to property owners. We believe this budget document provides all the information the village board and public need to make informed decisions about the overall operations of the Village of Howard.

Respectfully submitted,

Paul Evert, JD
Village Administrator


Christopher A. Haltom, CPA
Director of Administrative Services

Information about the Village

The Village of Howard, located primarily in Brown County, is contiguous to the northwest side of Green Bay. The village is bordered by the City of Green Bay on the east, the Village of Hobart to the south and the Village of Suamico and Town of Pittsfield on the north. The village is approximately 215 miles from Chicago, Illinois; 115 miles from Milwaukee, Wisconsin; and 285 miles from Minneapolis, Minnesota.



The Green Bay area was discovered in 1634 by a French voyager named Jean Nicolet. The Town of Howard was established in 1835 and slowly developed along the Duck Creek as a center for mail delivery, farming, quarrying and lumbering. By 1856, a school was operating and the Town of Howard became well known for its Duck Creek stone quarries.

By 1959, the population had grown and the Town of Howard became incorporated as the Village of Howard. Residential, commercial and industrial growth has steadily continued since that time, creating a dynamic suburban community on Green Bay's northwest side.

The population of the village has increased dramatically since 1990 when the population, as reported in the federal census, was 9,874. The population in the 2000 census had increased to 13,849, a 40.3% increase and in 2010 census reported 17,399 or 25.6% increase from 2000. Population increases have resulted because of new residential construction which has remained a vibrant part of the community since the late 1980's. The state of Wisconsin estimates the village's 2018 population at 19,503 an 12.1% increase from the 2010 census.

Wisconsin Property Valuations and Property Taxes

Equalized Value

Wisconsin Statutes, Section 70.57, requires the Department of Revenue to annually determine the equalized value (also referred to as full equalized value or aggregate full value) of all taxable property in each county and taxation district. The equalized value is an independent estimate of value used to equate individual local assessment policies so that property taxes are uniform throughout the various subdivisions (cities, villages and towns) in the state. Equalized value is calculated based on the history of comparable sales and information about value changes or taxing status provided by the local assessor. A comparison of the state determined equalized value and the local assessed value, expressed as a percentage, is known as the assessment ratio or level of assessment.

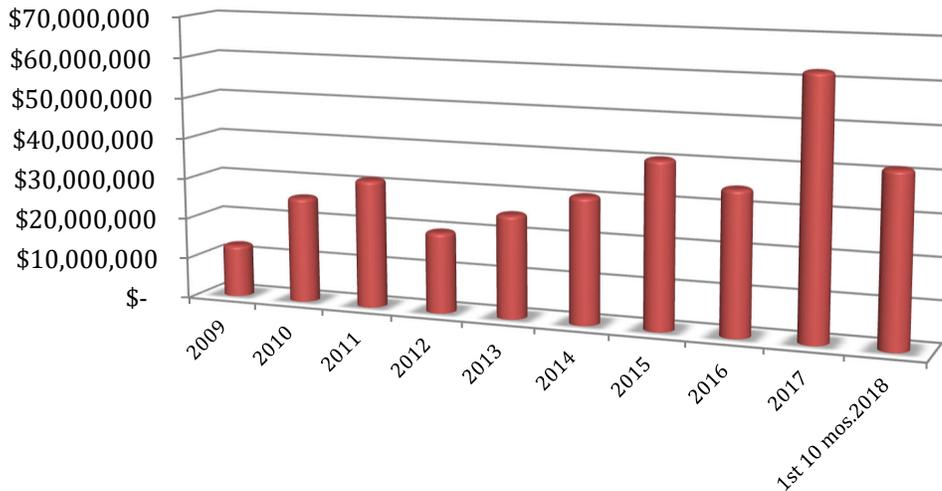
The Department of Revenue notifies each county and taxing jurisdiction of its equalized value on August 15; school districts are notified on October 15. The equalized value of each county is the sum of the valuations of all cities, villages, and towns within its boundaries. Taxing jurisdictions lying in more than one municipality, such as counties, school districts, or special taxing districts, use the equalized value of the underlying units in calculating and distributing their respective levies. Equalized values are also used to apportion state aids and calculate municipal general obligation debt limits.

Assessed Value

The assessed value of taxable property in a municipality is determined by the local assessor, except for manufacturing properties which are valued by the state. Each city, village or town retains its own local assessor, who must be certified by the Wisconsin Department of Revenue. Assessed value is used by these municipalities to determine tax levy mill rates and to apportion levies among individual property owners. Beginning in 1986, the state required that the assessed values must be within 10% of state equalized values at least once every five years. The local assessor values property as of January 1 each year and is required to submit those values to the municipality the second Monday in May. The assessor also reports any value changes taking place since the previous year, to the Department of Revenue, by this same date.

The two tables on the following page report population data and construction cost estimates for the past 10 years in the Howard. The population growth has been steady and consistent without huge spikes in any given year. Such a steady increase allows for less financial strain on the village's ability to service the community needs. (These two tables are also located in the statistical section of this budget document.)

Total Construction Costs Estimates (Based on Building Permits Issued)



Population Estimates (Wisconsin Department of Administration estimates)

YEAR	POPULATION	PERCENTAGE CHANGE
2009	16,110	1.10%
2010	17,399	8.00%
2011	17,728	1.89%
2012	18,166	2.47%
2013	18,348	1.00%
2014	18,703	1.93%
2015	18,901	1.06%
2016	19,295	2.08%
2017	19,371	0.50%
2018	19,503	0.68%

In addition to residential growth, the village has incurred substantial commercial and industrial growth since the late 1980's. In 1990, commercial and industrial taxpayers comprised 20% of total assessed valuation; the commercial and industrial percentage has grown to 32% in 2018. Many of the top 10 taxpayers represent new businesses to the village since 2000. The following table shows the top ten taxpayers in 2018 with their assessed values in 2009, ten years earlier.

Ranking	Name	Assessed Valuations (January 1)	
		2018	2009
1.	United Health Group (Insurance)	\$37,665,800	\$42,111,600
2.	SPG Holdings LLC (Warehousing)	\$21,119,200	\$8,039,900
3.	Meijer Stores LP	\$19,865,400	(new in 2016)
4.	Howard Real Estate (Senior Living Apartments)	\$19,021,000	(new in 2017)
5.	CCAPTS LLC (Apartments)	\$18,815,000	(new in 2011)
6.	Elana LLC (Apartments)	\$15,480,000	\$14,586,100
7.	Woodman's Food Market	\$14,486,100	\$14,396,800
8.	Menard Inc.	\$14,454,800	(new in 2016)
9.	Mills Fleet Farm (Retail)	9,904,400	\$8,037,400
10.	Omnova Solutions (Manufacturing)	\$8,175,000	\$9,058,900

Please note that the state determines manufacturing assessments. The assessed values above report the combined real and personal property tax valuations. Total assessed valuation in the village as of January 1, 2018 was \$1,653,300,100 and the total equalized value was \$1,809,505,400.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Village of Howard

Wisconsin

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morrill

Executive Director

Officials and Consultants

Village of Howard, Wisconsin

Elected Officials

Burt R. McIntyre	Village President
Ron Bredael	Trustee Wards 1 & 2
Chris Nielsen	Trustee Wards 3 & 4
Cathy Hughes	Trustee Wards 5 & 6
John Muraski	Trustee Wards 7 & 8
Scott Beyer	Trustee Wards 9 & 10
Ray Suennen	Trustee Wards 11 & 12
Adam Lemorande	Trustee Wards 13, 14 & 18
Craig McAllister	Trustee Wards 15, 16, & 17
Gregg Schreiber	Municipal Judge

Appointed Officials/Executive Staff

Paul Evert, JD	Village Administrator
Christopher A. Haltom, CPA	Director of Administrative Services
Geoff Farr, PE	Director of Public Works
David Wiese	Director of Community Development
Don Phillips	Director of Public Safety

Contracted Officials

Robert Gagan	Village Attorney
Fair Market Assessment, Mike & Joe Denor	Village Assessor

Certified Public Accountants & Consultants

Schenck SC, Green Bay, Wisconsin

Bond Counsel

Foley & Lardner, Milwaukee, Wisconsin

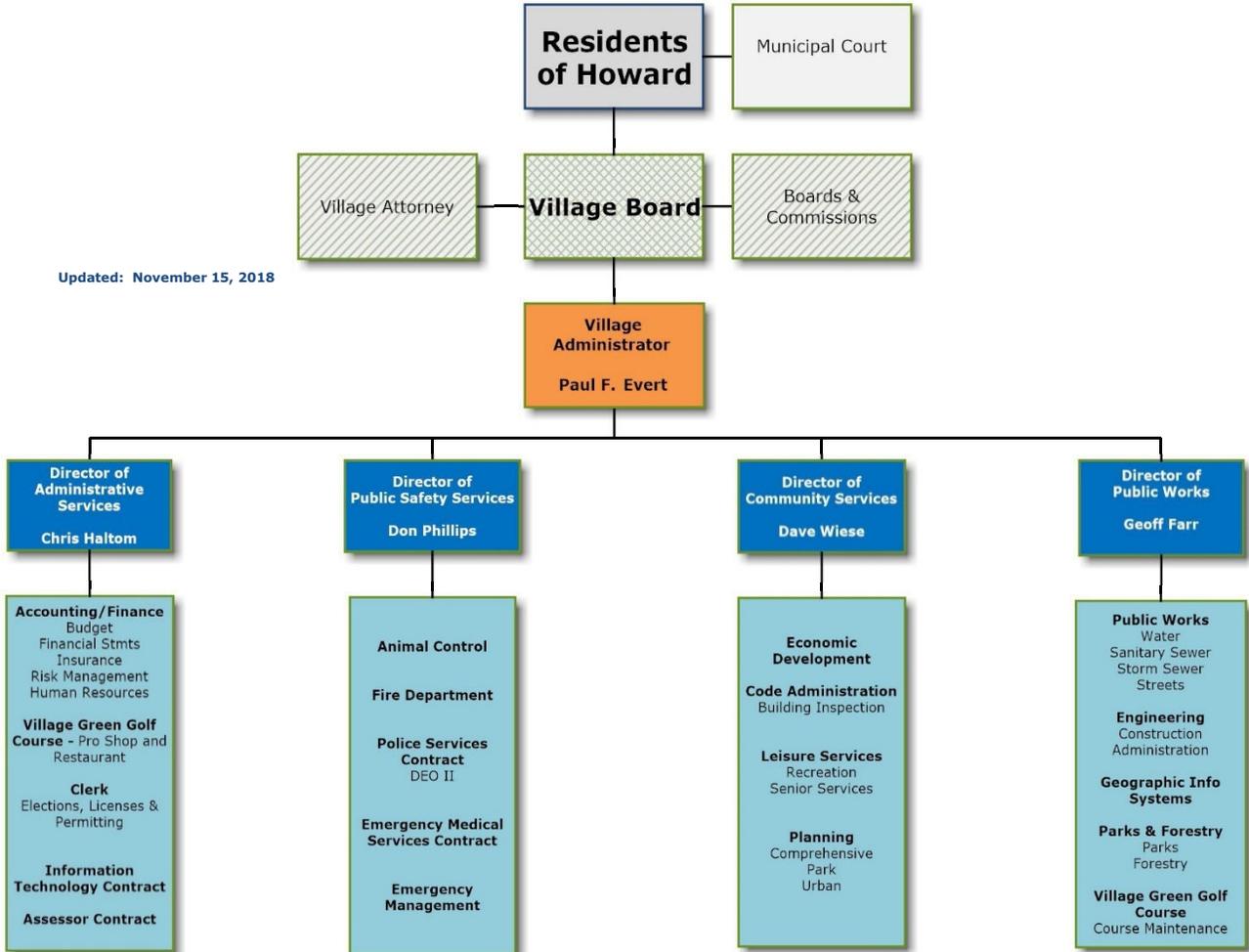
Financial Consultants

Robert W. Baird, Milwaukee, Wisconsin

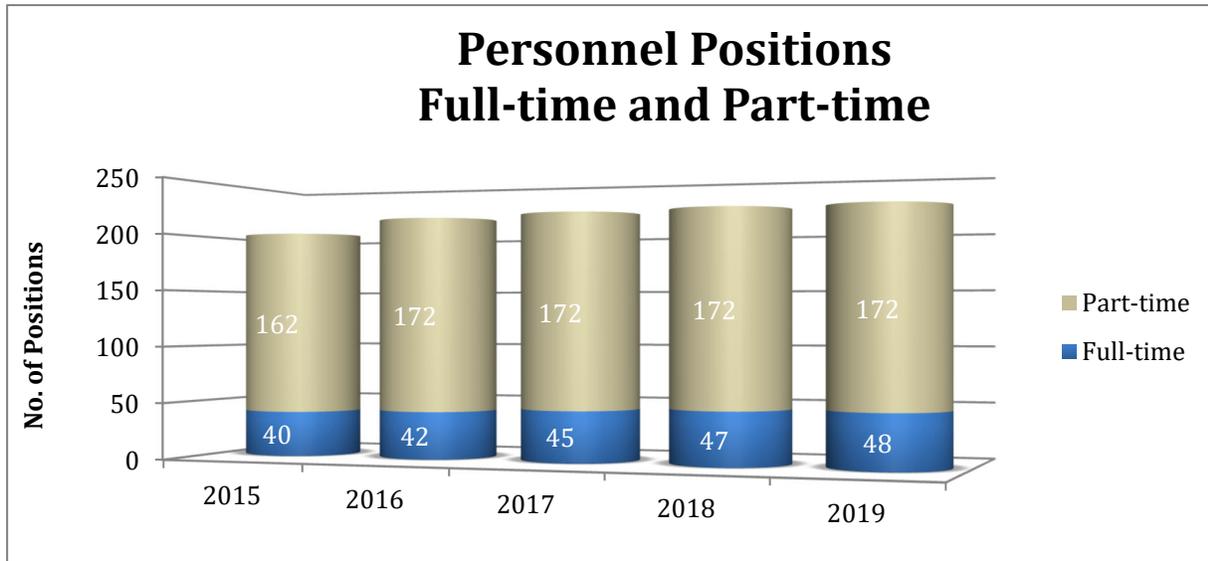
Village of Howard Organization Chart



Updated: November 15, 2018



VILLAGE OF HOWARD, WISCONSIN
Summary of Full-time and Part-time Positions
Last Three Budget Years



Since the late 1980s, the village has experienced steady growth in residential and commercial property values. During that time, the state and federal government have created new mandatory services such as curbside recycling pickup and storm water regulations. These and other factors add demands on the village's services provided to the community.

The village gradually increased the work force from a total number of full-time positions of 31 in 1990 to 43 in 2007, dropping to 37 in 2013 before increasing again to 48 in 2019. The decrease in FTEs was a result of budget cuts being made due to drop in state aids and less growth than years preceding 2008.

The increase of one full-time position in 2019 is a result of adding a code administration/building inspector position beginning July 1, 2019.

Continued growth in population puts demands on services such as snow plowing, recycling and garbage pickup, community development, leisure services, police protection, fire services and general government operations. Growth has fluctuated since 2008 but seems to have picked up the past two years.

The following page summarizes the number of personnel positions budgeted by department. The village continues to strive for a salary and benefits package that will attract and maintain highly qualified and motivated employees.

VILLAGE OF HOWARD, WISCONSIN
SUMMARY OF FULL-TIME AND PART-TIME POSITIONS (Cont.)
 Last Three Budget Years

Fund/Department	2017		2018		2019	
	FT	PT	FT	PT	FT	PT
General Fund:						
Village Board	-	9.00	-	9.00	-	9.00
Community Development	1.40	-	1.40	-	1.40	-
Court and Attorney Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Elections	-	14.00	-	14.00	-	14.00
Administrative Services	2.60	-	2.60	-	2.60	-
Board of Appeals	-	7.00	-	7.00	-	7.00
Health & Human Services	-	1.00	.50	1.00	.50	3.00
Police (crossing guards)	-	9.00	-	9.00	-	9.00
Fire Department	4.00	44.00	5.00	44.00	5.00	44.00
Code Administration	1.00	-	1.00	-	2.00	-
Public Works Administration	1.00	1.00	2.00	1.00	2.00	1.00
Street Department	7.90	9.00	7.90	9.00	7.90	9.00
Mechanic	1.60	-	1.60	-	1.60	-
Snow Removal	1.00	-	1.00	-	1.00	-
Sanitation	.40	-	.40	-	.40	-
Recycling	-	-	-	-	-	-
Parks	1.00	9.00	1.00	9.00	1.00	9.00
Recreation	1.00	32.00	1.00	32.00	1.00	32.00
Capital Improvements Fund:						
Engineering	2.40	8.00	2.40	8.00	2.40	8.00
Water Utility:						
Operations and Maint Administration	4.65	-	4.65	-	4.65	-
	1.65	-	1.65	-	1.65	-
Sewer Utility:						
Operations and Maint Administration	3.90	-	3.90	-	3.90	-
	1.40	-	1.40	-	1.40	-
Storm Water Utility	4.00	-	4.00	-	4.00	-
Golf Course	1.20	28.00	1.20	28.00	1.20	28.00
Total Positions	45.00	172.0	47.00	172.0	48.00	172.0

Note: All of the full-time positions (FT) are stated as full-time equivalencies (FTE). Part-time positions (PT) represent the number of positions to be employed in each department; this number is not expressed in FTE. When reviewing the departmental budget sheets, PT positions are noted in number of positions and FTE.

BUDGET POLICIES

Financial Policies

The village of Howard's financial policies set forth the basic framework for the overall fiscal management of the village. Operating concurrently with changing conditions and circumstances, these policies serve as a guide to assist in the development of Village board fiscal and financial decisions. These policies provide guidelines for evaluating both current programs and proposals for future projects.

Most of these policies have been established over the past twenty years and are occasionally modified to better enhance the functions being performed within the policy framework. The policies always encompass generally accepted accounting principles and state and federal laws and regulations that help to maintain financial stability to the Village.

Operating Budget Policies

The following operational policies have been previously established and used in the preparation of the 2019 budget document:

1. The village will prepare an annual budget for all operating funds.
2. The village's primary budgetary control will be monthly reporting of General Fund and quarterly reporting for Enterprise Funds.
3. The village will strive toward the use of performance measurement and performance objectives with the operating budget.
4. Operating budgets are established on a fund/function/department basis.

Budget Policy Guide (Short-term Goals)

The village is under state mandate to limit increases in tax levies by the percentage growth within the village property values. In addition to the state mandate, the following criteria have been established by the village as a guide in developing annual budgets:

- I. Limit assessed tax rate growth to the extent possible by striving to maintain a steadily decreasing tax mill rate. The tax rate may fluctuate from year to year with small increases noted in years of low growth in property values outside of our tax incremental financing districts. Steadily decreasing tax mill rates are an assumed byproduct of continued growth in property tax values exceeding 4% per year.
- II. Maintain current services to the public and add new services when tax mill rate is not affected. With continued state aid cuts, service levels may need to be reduced in future years.
- III. Provide new state and federal mandated services at the lowest possible cost yielding the highest benefit.
- IV. Establish utility fees sufficient to meet the utilities' fiscal needs.
- V. Utilize current resources to fund capital projects provided such funding does not cause an adverse effect on the tax mill rate. Borrow only when a revenue source can be provided to substantially repay new debt service.

BUDGET POLICIES

- VI. Add funding for additional street resurfacing projects when possible with minimal effect on the property tax rate.
- VII. Maintain adequate fund balances to protect the village's financial integrity. The General Fund's Fund Balance policy is to maintain between 25% and 40% of the prior year's expenditures.

Budget Adoption

The village ordinances require the administrator to submit a proposed budget to the village board by November 20 of each year. The proposed 2019 budget was presented to the board on September 24th. The village board finalized the 2019 budget on November 26, 2018. All meetings discussing the budget were open to the public as well as the public hearing held before final adoption to allow for public input and make any desired budget changes before adopting the final budget document.

The budget requires approval by early December of each year in order to allow for village officials to coordinate with the Brown County Treasurer to calculate, print and mail property tax billings by mid-December. The budget calendar, in the table below, reflects the annual time line used in guiding the progress of the budget document.

BUDGET CALENDAR

Date	Responsibility	Action
May - July	Director of Administrative Services (DAS)	<ul style="list-style-type: none"> • Update the budget document with actual results for 2017 and make ready the document for 2019
August 14, 2018	Village Administrator (VA), DAS, Executive Staff (ES)	<ul style="list-style-type: none"> • Hand out department budget expenditure worksheets for department directors review
August 13, 2018	VA, DAS, ES and Village Board	<ul style="list-style-type: none"> • Review and adopt Budget Policies and Budget Calendar to be used in 2019 budget preparation
Sept 7, 2018	VA, ES and DAS	<ul style="list-style-type: none"> • Return of budget expenditure worksheets to VA and EDAS
Sept 21, 2018	VA and DAS	<ul style="list-style-type: none"> • Distribute 2019 draft budget to Village Board and hold first budget discussions at Board Meeting
Sept 24, 2018	VA, DAS, ES & Village Board	<ul style="list-style-type: none"> • Presentation of Proposed Budget at Board Meeting
October 8, 22 and Nov 12, 2018	VA, DAS, ES & Village Board	<ul style="list-style-type: none"> • Continued Presentation and Discussion of Proposed Budget • Public Hearing on Budget (Nov 12)
November 26, 2018	Village Board	<ul style="list-style-type: none"> • Final review of the budget document • Adoption of the 2019 Budget
December 10, 2018	Village Board	<ul style="list-style-type: none"> • Approve ordinance adopting tax rates and tax levies for 2019

BUDGET POLICIES

Balanced Budget

For purposes of preparing the annual budget for the village, a balanced budget refers to all revenues and beginning fund balances shall be equal to all expenditures plus ending fund balances. In most years, the revenues from all sources (excluding fund balance) in the General Fund will be equal to all expenditures in the fund. In years with revaluations or larger cost events, then expenditures will exceed the revenues.

Budget Amendments

From time to time it becomes necessary to modify the adopted budget. The procedure for amending the budget depends upon the type of change that is needed.

One type of budget amendment brings about a change in the total appropriation for a department, function or fund. Examples of these changes include but are not limited to:

- the acceptance of additional grant money that becomes available;
- the appropriation of additional funding if expenditures are projected to exceed budgeted amounts;
- the addition of new programs which generate positive or neutral cash flows
- the transfer of appropriations from one fund to another when deemed necessary
- unforeseen emergencies

All budget amendments exceeding \$60,000 require village board approval with a two-thirds vote. The amendments must be published as a class one notice within 15 days of the approval. The Administrator has the authority to make budget amendments up to \$60,000 without seeking village board approval; the main reason for such amendments is for allocating salary/wage increases.

Each year the approved and adopted budget reflects a balanced budget whereby an estimate of revenues and beginning fund balances are equal to estimated expenditures and ending fund balance. This basis of budgeting is referred to as the expenditures plus encumbrance method of budgeting. The budget is prepared in accordance with generally accepted accounting principles (GAAP). GAAP is used to report a more meaningful budget when compared to actual expenditures included in the CAFR. See page 25, Budgetary Basis for more about the GAAP basis used in the budget.

Capital Projects Budget Policies

Funding for capital projects shall utilize available funding sources from developer contributions, grant funds, general tax levy and any other revenue sources (non-debt related). If funding requirements are not met through such items, then fund transfers will be made from existing resources, if available, before utilizing any borrowing alternatives. It is the intent of the village board to pay the full cost of current services with current

BUDGET POLICIES

revenues or available fund balance and avoid borrowing for operating expenditures. Funding for utility projects will be obtained through existing resources and/or borrowing through competitive bidding in the bond market.

The village has developed a capital improvement plan that is reviewed and updated annually. In addition to this plan, a comprehensive development plan, CORP and a Park and Recreation Needs Assessment were adopted in previous years. Each annual budget will provide for adequate funding of the long-term plans that will require construction or purchases.

The village will maintain its physical assets at a level adequate to protect the village's capital investment and to minimize future maintenance and replacement costs. The budget will provide for the maintenance and replacement of the capital plant and equipment from current revenues. Industrial acreage will be available within the village to insure adequate development in accordance with the overall area development plans.

Revenue Policies

The village will strive to maintain a stable revenue system. The goal is to minimize fluctuations from year to year from revenue sources and maintain a stable tax rate. The village will follow an aggressive policy of collecting revenues. Major sources of revenue are guaranteed from state aids and the August tax settlement with the County Treasurer.

The village will review license and fee charges periodically in order to determine if the revenues adequately support the activities. User fees and charges will be established whenever deemed appropriate. Impact fee analysis shall be prepared to assure that costs of land development are borne by developers.

Water, Sewer, Storm Water Utilities and a new Apartments fund will be self-supporting through user charges. The Water fund is regulated by the Public Service Commission (PSC) and all rate changes are subject to their approval. The Sewer and Storm Water Utilities require village board approval for any rate changes. Delinquent water, sewer and storm water billings are added to property tax billings on November 15 of each year.

Fund Balance Reserve Policies

The General Fund policy for fund balance reserve was modified by the village board in 2007. The new policy establishes the fund balance to be between 25%-40% of the previous year's actual expenditures within the fund. All excess funds above this policy may be transferred from the General Fund into a capital project fund or maintained within the General Fund for future use.

Reserves are established in the Water and Sewer Utilities in order to maintain the utilities infrastructure. Funds will be reserved for equipment, major replacement and repairs in the Water, Sewer, Storm Water and Apartments funds.

BUDGET POLICIES

Debt Service Fund reserves are established for any revenues collected in excess of budget amounts or expenditure needs. Such reserves will be utilized against future debt retirement. None of the enterprise fund debt reserves are included in the Debt Service Fund.

The Revolving Loan Fund, which is a Special Revenue Fund, maintains a fund balance for the amount of loan funds collected. Such funds are available for future loans to qualifying businesses. The village desires to loan all available funds thereby keeping fund balance to a minimum.

Capital Project Funds maintain ongoing fund balances for accumulation of funds until major equipment or construction projects can be funded. The amount of the fund balance will vary from year to year depending on the timing of the equipment purchase or the construction project.

Investment Policies

During 1996, the village board adopted a formal investment policy. Under the investment policy, the objective of each investment will be prioritized by safety, liquidity and return on investment.

Short-term investments required for daily operating needs are handled with a local bank. Such funds are maintained in interest bearing accounts and insured by FDIC and State Guarantee fund up to \$650,000. The village has collateralization for investments over \$650,000 of deposits at two local banks.

Long-term investments (funds available for more than 30 days) may be placed into Certificates of Deposit with the financial institution offering the highest guaranteed yields and the Wisconsin Local Government Investment Pool. The policy also allows for investment in U.S. government securities, agencies and municipal securities.

Debt Policies

The village long-term borrowing is limited to capital improvements for new infrastructure typically financed through a TID. Short-term borrowing has not been utilized by the village. All general obligation debt is limited by state statute to 5% of equalized valuation. Referendum will only be used on capital projects for bonding indebtedness if the state mandated debt limited will be exceeded for borrowing related to construction projects or asset purchases.

During the preparation of the 1994 budget, the village adopted a policy to limit borrowing to new construction projects only after utilizing all available funds and will strive to pay for all reconstruction through tax revenues. This policy has been successfully utilized in every year since except in 2010 when approximately 78 acres of land was purchased with debt. New borrowing will only be allowed when a revenue source to pay for the borrowing is

BUDGET POLICIES

identified and utilized in order to limit tax rate growth, such as TIDs or the apartments. The village utilizes outside council and consultants for completing debt issues and proper disclosure of financial condition in bond prospectus. Financial data is obtained from the most recently audited financial statements. Other pertinent prospectus information is gathered from State of Wisconsin, Brown County and village records and sources.

Purchasing Policies

By State statutes, the village must use competitive sealed bids for all public construction of \$25,000 or more. This process shall be done in accordance with state statutes for publication in authorized village newspaper, bid invitations, opening and evaluating bids, and awarding the bids through village board approval. Competitive bidding and/or quotation procedures will be utilized for all equipment purchases in excess of \$25,000. The procedures may include specification sheets, inviting all qualified suppliers in writing to submit quotes, quotes being evaluated concurrently and awarding the purchase to the lowest price. Purchases of less than \$25,000 are made through various criteria:

- Informal telephone quotations
- Negotiated purchases
- Published price lists
- Emphasis placed on local businesses

All invoices are presented to the village board for approval before payment is made except for certain situations. These situations include, but are not limited to, payroll and related liabilities, refunds, payments for health and dental benefits and any emergency payments for appropriated budget items with the approval of the department head.

Tax Incremental Districts

The village has established six Tax Incremental Districts (TID or TIF). TIDs 3, 4, 5, 6, 7 and 8 are accounted for as a Capital Project Funds. All of these TIDs were established in accordance with Wisconsin Statutes. Tax revenues generated from the increased property valuations for properties located within the TID are used to repay all costs associated with the TID. TID expenditures can be made up to five years prior to the statutory closure date of the TID.

TID #3 was created in January 2006 for the Village Center project. Costs related to this TID are expected to be incurred over the life of the TID. This TID is a mixed-use TID expecting both residential and commercial development in the area adjacent to the downtown center.

TID #4 was created in 2007 to account for costs related to redevelopment along the US Highway 41 and Highway 29 interchange. Costs are expected to be incurred over the life of the TID. Large box retail stores are anchoring the area with a Meijer's built in 2016 and a Menards was built in 2012 with TIF incentives given on a "pay as you go" basis to Menards. Meijer's was given land that had been acquired by the TIF.

BUDGET POLICIES

TIDs #5 and #6 were both created in 2008; substantial tax incremental revenues are not expected in these TIDs until development occurs. TID #5 is located mainly in the southwest corner of the intersection of US Highway 41 and Velp Avenue. TID #5 has agreed to developer incentives for the Harley Davidson business that opened in 2012. There is a possibility of redevelopment of an existing road within this TID to allow for more multi-family buildings to be constructed in 2018.

TID #6 is located along US Highway 41 near Lineville Road. The 2018 budget is reporting a developer incentive for Amerex, a business that recently completed construction of their facility. BCS Supply, a business that constructed their new facilities in 2017, may have future incentive payments based on a developer contract approved in 2017.

TID #7 was created in 2012 to allow for development of the quarries located along Glendale Avenue just west of Velp Avenue. The TID plan calls for a mixed use development of residential and commercial properties along with development of a park that makes use of the quarries' water features. The largest quarry was opened for swimming, fishing and non-motorized boating in 2017.

TID #8 was created in 2015 as an overlay district of TID #3 in the village center or future downtown area. The TID plan calls for residential and commercial development to occur primarily in the village center area. The TID incurred cost for infrastructure (roads, utilities and lighting) in 2017 and is anticipating future costs of a public square (includes park area, open air pavilion with a sheet of ice in winter and an outdoor gazebo).

Budgetary Basis

The village prepares a budget for all fund types within the comprehensive budget document. By law, the village is required to make appropriations for funds affecting the tax levy (which are the General Fund, Debt Service Fund and Capital Projects Funds). Listed below are all of the funds contained in this budget document and the accounting method used for budgeting purposes.

Modified Accrual Basis

General Fund, Special Revenue Funds
Debt Service Fund, Capital Project Fund

Accrual Basis

Enterprise Funds

The modified accrual basis of accounting is a method of recording revenues when susceptible to accrual (i.e. when they become measurable and available) and recording expenditures when the liability is incurred, except for principal and interest on long-term debt. In the accrual basis of accounting, transactions are recognized at the time they are incurred, as opposed to when cash is received or spent. The budgetary basis is the same basis of accounting used in the comprehensive annual financial report (CAFR).

BUDGET POLICIES

Wisconsin state statutes 65.90 (2) require budgets to be prepared that show a "list (of) all existing indebtedness and all anticipated revenue from all sources during the ensuing year and shall likewise list all proposed appropriations for each department, activity and reserve account during the said ensuing year." This budget document includes all of the above listed funds. On the following page, all funds listed under Governmental Funds are the village funds subject to appropriations.

Post-Employment Benefits

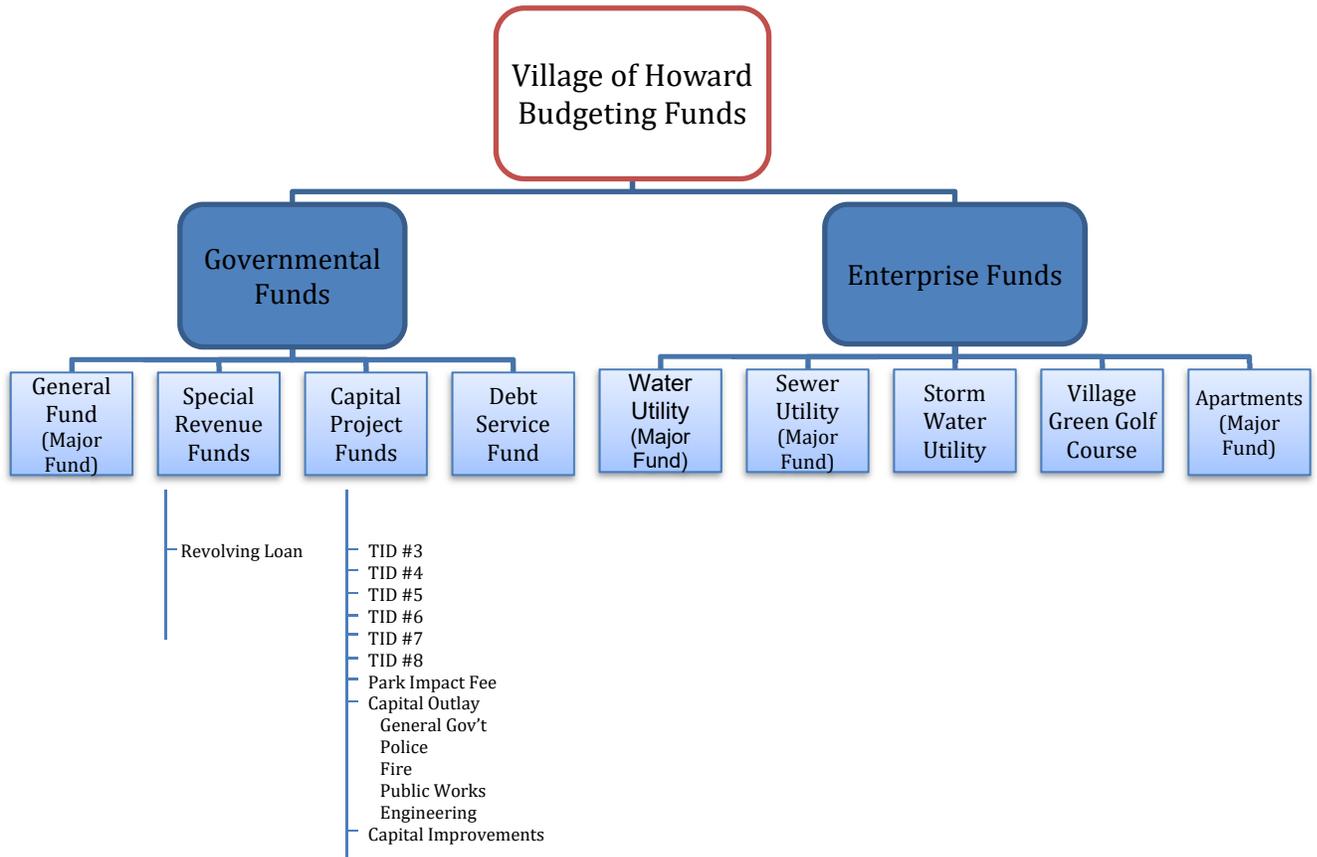
The village provides full-time employees with various benefits that include health and dental insurance, Wisconsin Retirement System (WRS) participation, life insurance, worker's compensation and disability benefits. Most of these benefits end at termination of employment with the village. Disability benefits, WRS benefits and life insurance can extend beyond employment. The village does not offer employee post-employment health insurance benefits beyond federally mandated COBRA benefits.

Program Results Reporting

The annual budget is used as a means of reporting results of various programs and department goals and objectives. Part of the continued development of such reporting has been to identify and standardize the criteria for output measurements and quantifiable and measurable goals and objectives. Effort is being made to add more data each year.

BUDGET POLICIES

BUDGET FUND STRUCTURE



Major Fund Descriptions:

General Fund:

The General Fund accounts for all financial resources of the village not accounted for in some other fund. The General Fund generates 82% of its revenue from taxes and intergovernmental revenues (mostly state aids of various forms).

Water Utility:

The water utility accounts for the operations of the village's water system. This utility generates revenues from user fees and obtains its water supply from the Central Brown County Water Authority. The Wisconsin Public Service Commission is an oversight agency for the operations of the water utility establishing rates and policies for operations.

Sewer Utility:

The sewer utility accounts for the operations of the village's sanitary sewer facilities. This utility transmits all sanitary sewage from customers to the NEW Water (formerly Green Bay Metropolitan Sewage District). The revenue from this fund is derived from user fees.

BUDGET POLICIES

Apartments:

Howard Common apartments are owned by the village and operated through a service contract with Alliance Management. This fund accounts for the accumulated cost to construct the apartments, expensing of assets through depreciation, interest on debt issued, collection of rental income and recording of related expenses of the apartment complex.

Departmental/Fund Relationship

	General Fund	Special Revenue Fund	Capital Projects Fund	Water Utility	Sewer Utility	Storm Utility	Village Green Golf	Apartments
Board	√	√	√	√	√	√	√	√
Administrator	√	√	√	√	√	√	√	√
Administrative Services	√	√	√	√	√	√	√	√
Public Safety	√		√					
Community Development	√							
Public Works	√		√	√	√	√	√	
Engineering			√	√	√	√		

General Fund

This fund accounts for all activity that is not included in any other fund within the village. The following pages explain in detail the departments that are accounted for in the General Fund. Some of these departments include administrator, police, fire, administrative services (finance, clerk, and treasurer), public works, and community development.

Special Revenue Funds

The Special Revenue is comprised of the Revolving Loan fund that accounts for block grants and subsequent loans. The loan fund is allowed to keep \$750,000 of subsequently collected grant proceeds for future loans.

Debt Service Fund

This fund accounts for principle and interest payments on general obligation debt. Any enterprise fund debt is excluded from the debt service fund. Revenues used to offset the debt service requirements include transfer of funds from the TID and interest earned on investments. Tax levies are made when needed to insure full funding of debt service.

Capital Projects Funds

The following pages explain in detail all of the projects that are included in this year's budget. These projects include four separate types of funds: (1) TIDs #3 - #8; (2) park development fund; (3) capital improvements fund; and (4) capital outlay for equipment.

BUDGET POLICIES

Enterprise Funds

There are five funds accounted for as enterprise funds. All enterprise funds are to be self-sufficient from user fees. User fees should be sufficient to cover all operating expenses, interest and principal payments of debt service, reasonable rate of return and amounts to fund future replacement projects of infrastructure or capital assets.

The first enterprise fund is the water utility that accounts for the revenue charged and expenses incurred related to the water utility operations. The village has two operating wells, three water towers and one reservoir but water is obtained from the CBCWA. The village has over 100 miles of water main in the ground. Revenues for the fund are generated primarily from user charges to customers

The second enterprise fund is the sewer utility that accounts for all revenue and expenses related to the sanitary sewer utility. Revenues are derived from user charges to customers and expenses include fees paid to the NEW Water (formerly Green Bay Metropolitan Sewage District) (NEW) for use of sewer lines, treatment and annexation fees, as well as other operating expenses. The village sewer utility does not treat sanitary sewer waste but deposits the waste into the NEW's sewer lines for their treatment facility to treat.

Both the water and sewer utility were created in 1954 and have replacement programs for infrastructure and capital equipment that are sufficient to replace the assets through user fees and charges. This budget identifies five years of capital improvements that will be made through existing resources. Replacement or construction of water tower typically necessitates borrowing to fund these projects.

The third enterprise fund is the storm water utility that began accounting for this fund January 1, 2005. This utility accounts for the costs associated with storm water utility assets, infrastructure, user fees, and cost related to maintenance and operation of the utility.

The fourth enterprise fund is the golf course, known as the Village Greens. The village purchased the golf course in December 1996. The operations of the golf course include green fees for the nine-hole course, merchandise sales, cart rental revenues and restaurant and bar operations. The restaurant operations is anticipating expanding operations in 2016 with more days of service during the year for the restaurant.

The fifth enterprise fund is the Howard Commons apartment complex. In 2017, the apartments were under construction with completion in late 2018. The 2019 budget reflects anticipated operating expenses and rents to be collected from tenants. Two apartment buildings with common areas for tenants make up the first phase of this complex with one additional building to be constructed in the future.

BUDGET POLICIES

Long-term Planning

In conjunction with the preparation of the 2019 budget, extensive work was done on long-term planning. The long-term planning aspects have to do with future growth areas and potential tax base increases to assist in funding future budget increases. The projections were made primarily to determine the timing of various capital projects for prioritization and their future tax impact. See page 35 for a 5-year budget projection.

Various assumptions were used in the long-range planning process. Many goals were derived from the process, seven of which are listed below:

1. Continue to fund major reconstruction projects and capital outlays with cash reserves and future tax levies. No plans for future borrowing for these needs with a possible exception for construction of a new storage facility at public works.
2. Continue to fund current service levels and any new state or federal mandates with current resources.
3. Maintain a steadily declining tax mill rate from the growth in the tax base.
4. Continue to fund a computerized revaluation once every three years beginning in 2016.
5. Continue to evaluate infrastructure through the state's evaluation process on a bi-annual basis.
6. As part of the Capital Project Funds annual budget, department directors evaluate major assets for scheduled future replacement and repairs over 20 years.

Long-term financial goals are centered on continued growth from new residential, industrial and commercial construction as well as redevelopment of commercial areas. In order to maintain a steadily declining tax mill rate, new assessed valuation created each year will need to be at least \$30 million outside of TIDs. To be able to add additional personnel without increasing taxes will require even more growth. Future budgets may require years of tax mill rate increases to allow for increased service levels.

Given the village is only about 60% developed, continued growth will only be limited by demand, available funds and economic factors that are beyond the village's control.

Acceptable Construction Practices

In past years, discussion occurred about proper engineering design of intersections. Howard intersections can contain stop lights, stop signs, roundabouts or other forms of engineering designs deemed acceptable practice. The designs are made for many purposes that include cost, and available resources, traffic calming, proximity to existing intersections and other factors that may be unique to the streets involved.

The village board accepts all forms of intersection design and construction that is deemed appropriate for the streets involved. No type of design or construction will be eliminated from possible use in the village. These statements are deemed codified as village ordinances based on the budget document and these policies being codified.

BUDGET POLICIES

Rest of the Budget

The remaining pages of this budget document represent the financial and narrative information related to this 2019 budget document. These pages also contain data on performance measures, various statistics, a glossary of terms and other information.

It is the hope of the management of the village of Howard that all parties reading this budget document will be well informed of the financial matters and overall operations of the village as well as have a better understanding of the policies which are used to shape the budget process.

Tax Levy Worksheet

On page 34 is the budget worksheet used to determine the tax levy and serves as the posted legal notice required for the budget public hearing. Listed are the proposed expenditures for 2019 by fund offset by the anticipated revenue sources (excluding property taxes); the result is the tax levy. Included in this worksheet are comparative financial data for 2017 and 2018. The 2017 amounts are actual results while 2018 reports both the budget and estimated actual amounts.

Strategic Plan

The village created a new strategic plan in 2013 that created the following Vision Statement:

To be the most desirable community to live, work and play in Wisconsin by creating a place to grow a healthy family, build a thriving business and pursue a balanced life.

The plan also created a new Mission Statement for the village, as follows:

Provide our residents with a safe, friendly, attractive and active community by aggressively pursuing innovative ways to deliver valuable services.

With the new vision statement and mission statement, the strategic plan was formed by identifying six strategic goals, various objectives with functions to measure results and a time frame of completion. A summary of the strategic plan, goals, objectives and some accomplishments from 2018 are included on the following two pages. Some of these accomplishments are recorded within each department's budget but many of the accomplishments are not listed within individual departments as they are accomplished by multiple departments.

Strategic Planning Analysis



Strong Financial Position

- Avoid reliance on tax-supported debt
- Grow tax base in non-TIF district with infill and new subdivisions
- Implement the use of new and/or green technologies
- Analyze village operations for continuous improvement

Recent Accomplishments:

- Created almost 100 new single family lots for future homes to be constructed and additional tax base creation.
- Issued \$16 million of debt to be repaid by revenues generated from a village owned apartment complex located in the future downtown area or village center.
- Continued a drug drop-off site at village hall with the goal of eliminating drugs from being placed into the sewage system.
- Completed installation of new water meters that are read daily via an Internet app. The daily reads will assist in detecting leaks and notify customers of higher use days. Many customers were notified of high water use resulting in the customer saving money on their monthly billings.



Maintain well trained workforce

- Encourage an environment that recognizes employees for work well done
- Maintain pay and benefits at levels that remain competitive in the market
- Provide appropriate education to employees
- Maintain a wellness plan

Recent Accomplishments:

- Held the annual spring in-service meeting for all full-time employees distributing years of service awards.
- All departments participated in team building exercises.
- Fourth year of offering a health risk assessment to all employees in spring.
- Held annual fire fighters' department recognition banquet and celebrated exceptional service award to staff.
- Continued to pay the cost of the training for fire department and members of administration for continuing education.
- Continued to offer the YMCA membership incentive program to full-time employees.



Create unique community identity

- Remove barriers to implementing the Comprehensive Plan
- Foster Howard as a business brand
- Improve community branding
- Improve quality of life assets
- Focus development in target areas
- Encourage community events

Recent Accomplishments:

- Sponsored 4th annual Independence Day fireworks display in Howard.
- Completed construction of a village owned apartment complex in the village center.
- Added in Meadowbrook Park trail system to assist walkers and bike riders in exercising.
- Made improvements to the village owned quarry to allow better access to swimming and fishing areas. The facility was utilized by hundreds of residents in 2018.
- Worked with an architect to begin designing the pavilion and stage at the village center.
- Maintained summer farmer's market in village center area and included more band events.
- Utilized e-Notify to continue to brand the village through the email notifications.

Strategic Planning Analysis (Continued)



Provide safe, functional infrastructure

- Maintain buildings and infrastructure
- Improve infrastructure

Recent Accomplishments:

- Resurfaced \$1.4 million of roadway projects in 2018.
- Continued use of the new water listening devices purchased in 2015 which helped decrease water loss in 2017 and 2018.
- Continue to replace equipment used for maintenance of buildings and infrastructure such as; updating HVAC controls at village hall and golf course; installing new flooring in public safety; purchasing one new police squad; purchased one new fire tender to replace an existing tender; replaced a 2-yard dump truck.



Provide safe community for residents, businesses, employees and visitors

- Conduct directed enforcement intervention programs.
- Create collaborative partnership between law enforcement and the community
- Conduct traffic patrol activities to assist with safe driving
- Conduct fire prevention activities

Recent Accomplishments:

- Continued a DEO program called Coffee with a Cop.
- Fire department provided active shooter training for all employees.
- Increased the number of fire safety contacts with citizens by more than 40%.
- Provided fire awareness at local elementary schools.
- Cross-trained with other fire departments in the area.
- Worked with regional law enforcement to collaborate on nuisance businesses.



Create partnerships with stakeholders and other communities

- Create and enhance collaborative partnerships with stakeholders
- Evaluate strategic goals and objectives of current partnerships and future partners

Recent Accomplishments:

- Worked with county on planning for future improvements to Shawano Ave. and Lineville Road.
- Administrator meets regularly with municipal, school district and county administrators. One such group being HALO.
- Continued working relationship with Packerland Rural Fire and Rescue District.
- Actively participate in the Green Bay Advance, a branch of the Chamber of Commerce.
- Three staff members are members of the west side Rotary Club and two other members are part of the Howard-Suamico Optimist Club and attend regular meetings.

Long-Range Financial Planning

Village of Howard

5-Year Forecast Model

Combined General Fund, Debt Service Fund and Capital Project Funds

All Tax Levy Supported Funds

Years Beginning January 1, 2020-2024

(In \$ Thousands)

	Actual 2017	Projected 2018	Budget 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024
GENERAL FUND								
Revenues and transfers in								
Property taxes levied	\$ 4,655	\$ 4,818	\$ 4,947	\$ 5,086	\$ 5,229	\$ 5,375	\$ 5,483	\$ 5,592
All other taxes	21	24	14	14	412	420	429	450
Intergovernmental	724	718	756	741	741	741	741	741
Licenses and permits	557	497	497	507	500	510	520	550
Fines and forfeits	191	209	189	192	240	245	250	260
Charges for service	132	137	134	137	140	140	170	171
Miscellaneous	315	305	360	367	374	380	520	530
Transfers in	-	-	-	-	-	-	-	-
Total revenue and transfers	6,595	6,707	6,896	7,045	7,636	7,811	8,113	8,294
Expenditures and transfers out								
General government	1,091	1,118	1,162	1,185	1,206	1,231	1,255	1,280
Public safety	2,752	2,857	2,954	2,998	3,058	3,119	3,182	3,245
Public works	2,877	2,886	2,961	3,045	3,105	3,167	3,231	3,295
Community development	386	406	450	470	479	488	498	508
Transfers out	-	-	-	-	-	-	-	-
Total expenditures and transfers	7,106	7,266	7,528	7,698	7,849	8,006	8,166	8,329
 Net increase (decrease) in Fund Balance	 (511)	 (559)	 (632)	 (653)	 (213)	 (195)	 (53)	 (35)
 DEBT SERVICE FUND LEVY	 -							
 CAPITAL PROJECTS FUND LEVY	 1,011	 1,329	 1,182	 1,496	 1,496	 1,496	 1,516	 1,546
 TOTAL TAX LEVY	 \$ 5,667	 \$ 6,147	 \$ 6,128	 \$ 6,582	 \$ 6,725	 \$ 6,871	 \$ 6,999	 \$ 7,138

(In \$ Thousands)

Total Assessed Value	\$ 1,587,225	\$ 1,621,230	\$ 1,653,275	\$ 1,920,000	\$ 1,958,400	\$ 1,997,568	\$ 2,170,000	\$ 2,213,400
Total Equalized Value w/ TID	\$ 1,555,671	\$ 1,674,737	\$ 1,809,480	\$ 1,918,049	\$ 1,994,771	\$ 2,084,536	\$ 2,167,917	\$ 2,254,634
Total Equalized Value w/out TID	\$ 1,490,750	\$ 1,617,879	\$ 1,709,282	\$ 1,807,831	\$ 1,879,553	\$ 1,964,318	\$ 2,042,699	\$ 2,124,416
Equalized Value of TIDs	\$ 64,921	\$ 56,857	\$ 100,198	\$ 110,218	\$ 115,218	\$ 120,218	\$ 125,218	\$ 130,218
 Village Tax Rate - per \$1,000	 \$3.725	 \$3.925	 \$3.925	 \$3.637	 \$3.644	 \$3.650	 \$3.423	 \$3.423
 Assessment ratio	 102.0%	 96.8%	 91.4%	 100.1%	 98.2%	 95.8%	 100.1%	 98.2%

GENERAL TAX LEVY AND BILLING EXPLANATIONS

This page of explanation has been included into the budget because the tax levy process and preparation of tax billings can be confusing. The tax bill each taxpayer receives in December is comprised of tax levies imposed by five different taxing jurisdictions. Each jurisdiction will complete their respective budgets and determine the amount of tax levy needed to fully fund operations.

After the tax levy is determined by each jurisdiction, the amount must be sent by notice to the Village Clerk. The Village must receive each jurisdiction's levy before tax bills can be processed. In most years, the Howard-Suamico School District and Northeast Wisconsin Technical College are the first to submit their levy amount in early November. The Village usually completes the budget process in mid to late November. Brown County submits its levy amount along with the state's levy in late November.

There are three other components of the tax bill that must be received by the Village before the bills can be printed and mailed. These items are (1) lottery credits, (2) school tax credit and (3) estimated major state aids used to reduce taxes. All of this information is typically received late in November.

Once all the related information is obtained, the tax billing information is transferred to the Brown County Treasurer for inputting and processing the tax bills. The tax bills are usually mailed by the Brown County Treasurer in early to mid December.

Tax bills are due and payable in two installments for real property; January 31st and July 31st of the year following the December billing. Personal property taxes are due and payable by January 31st. The Village contracts with Brown County for collection of the first half real property tax payments. The county settles in full for all real property taxes and assumes collection responsibilities after the July 31st installment.

The following two pages reflect tax billing data and the five taxing jurisdictions percentage allocation of the tax bill. Please note that the tax rate dates reflect the year in which the December tax billing is prepared. Revenues are recognized on the modified accrual basis which means they are recorded in the following year. In other words, tax bills issued in December 2017 will be recorded as revenue in the year 2018.

Note:

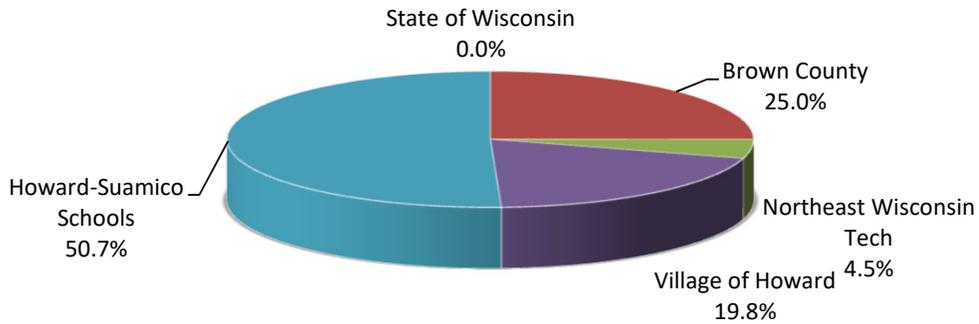
The state statutes require villages to report data on the previous year's actual results, the current year budget or estimated actual and the next year's budget. For this budget document, the current year data is presented by using the budget figures for the General Fund, Debt Service Fund and Capital Projects Funds; all other funds use estimated actual amounts for the current year data. The preceding page contains the information required by state statutes.

**VILLAGE OF HOWARD
Property Tax Calculations**

Taxing Jurisdiction	Dec. 2018 Tax Rates	Dec. 2017 Tax Rates	Change	Percentage Change
State of Wisconsin	\$ -	\$ -	\$ -	
Brown County	4.966379	4.783811	0.182568	3.82%
Northeast Wisconsin Tech	0.902323	0.865743	0.036580	4.23%
Village of Howard	3.924118	3.924717	(0.000599)	-0.02%
Howard-Suamico Schools	10.058073	9.494368	0.563705	5.94%
Gross Tax Rate	19.850893	19.068639	0.782254	4.10%
State school credits	(1.667012)	(1.632404)	(0.034608)	2.12%
Net Tax Rate	\$18.183881	\$17.436235	\$0.747646	4.29%

Note: The effect of rounding may result in different calculated amount. At the time of printing, had not received the state tax levy and used an estimate based on historical trends.

**Where Do Your Tax Dollars Go?
Property Tax Bills Printed December 2018**



Note: The 2018 tax rate represents the tax rate on the billings prepared in December 2018 and payable in January 2019. The related revenues are recorded in 2019.

**Property Tax Rates - Direct and Overlying Governments
Last Ten Fiscal Years**

Fiscal Year / Tax Roll Year	Village of Howard		Howard-Suamico School District		Northeast Wisconsin Technical College District		Brown County		State of Wisconsin	
	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent	Rate	Percent
2019/2018	\$3.924	19.8%	\$10.06	50.7%	\$0.90	4.5%	\$4.97	25.0%	\$0.00	0.0%
2018/2017	\$3.925	20.6%	\$9.49	49.8%	\$0.87	4.5%	\$4.78	25.1%	\$0.00	0.0%
2017/2016	\$3.725	20.4%	\$9.01	49.3%	\$0.82	4.5%	\$4.56	24.9%	\$0.17	0.9%
2016/2015	\$3.718	20.3%	\$9.10	49.7%	\$0.77	4.2%	\$4.56	24.9%	\$0.17	0.9%
2015/2014	\$3.788	21.0%	\$8.93	49.6%	\$0.75	4.2%	\$4.37	24.3%	\$0.16	0.9%
2014/2013	\$3.330	18.3%	\$8.78	48.2%	\$1.57	8.6%	\$4.38	24.0%	\$0.16	0.9%
2013/2012	\$3.330	18.3%	\$8.80	48.3%	\$1.53	8.4%	\$4.39	24.1%	\$0.16	0.9%
2012/2011	\$3.306	17.7%	\$9.23	49.5%	\$1.54	8.3%	\$4.40	23.6%	\$0.16	0.9%
2011/2010	\$3.307	17.6%	\$9.08	48.4%	\$1.60	8.5%	\$4.62	24.6%	\$0.17	0.9%
2010/2009	\$3.310	18.1%	\$8.50	46.5%	\$1.52	8.3%	\$4.79	26.2%	\$0.17	1.0%

Note: The rates stated above are per thousand dollars of assessed valuation. Rounding differences may occur from actual calculations. A property owners property tax bill issued in December of each year, will contain a tax rate for each overlying taxing jurisdiction listed above. The village of Howard tax rate and tax levy represent about 21% of the overall property tax bill while the school district comprises about 50%.

BUDGET SUMMARY FOR ALL FUND TYPES

Listed below are the resources and expenditures (expenses) of all Governmental and Proprietary funds within the Village's budget. An explanation as to the significant changes in these sources and expenditures is on the following three pages as well as a brief discussion about fund balances and net assets.

	Actual 2017	Budget or Estimated Actual 2018	Budget 2019
Funding Sources			
Taxes	\$ 6,887,872	\$ 6,989,396	\$7,959,697
Special assessments	106,453	41,175	39,900
Intergovernmental	1,525,145	1,623,982	3,297,250
Licenses and permits	789,174	705,064	684,045
Fines and forfeits	190,659	208,500	188,500
Charges for service (includes Enterprise funds)	10,840,535	11,827,880	12,995,300
Miscellaneous	1,468,836	553,293	1,677,778
Other financing sources and transfers in	3,674,419	3,678,788	13,842,789
Total Revenue and Other			
Funding Sources	25,483,093	25,628,078	40,685,259
Beginning Fund Balances or Net Assets	76,559,999	83,369,987	87,966,841
Total Available Resources	\$102,043,092	\$108,998,065	\$128,652,099
Expenditures, Expenses and Other Uses			
General government	1,255,423	1,144,550	\$1,613,036
Public safety	2,751,992	2,857,000	2,954,100
Public works	2,876,846	2,886,000	2,961,200
Community development	386,052	406,000	450,300
Debt service	972,868	1,182,443	2,557,827
Capital outlay and development	149,967	2,195,910	11,200,518
Enterprise fund operating expenses	9,644,276	9,389,794	10,559,638
Other Uses and transfers out	565,360	1,218,993	1,605,949
Total Expenditures, Expenses			
and Other Uses	18,602,784	21,280,690	33,902,568
Ending Fund Balances or Net Assets	83,440,308	87,717,376	94,749,531
Total Fund Commitments and			
Fund Balances	\$102,043,092	\$108,998,065	\$128,652,099

Note: This budget page is not a GAAP basis report since fund balances are included as resources and total fund commitments.

The 2018 data reported by the General Fund and Capital Project Funds are budget amounts while all other funds use estimated actual.

This page summarizes data found on pages 44, 99, 105, 117, 144, 152, 159, 167 and 170.

Summary of Revenue and Expenditure Changes

For the 2019 Budget Compared to the 2018 Budget

This page and the following two pages explain the changes in major revenues and expenditures, for all funds combined, from the 2019 budget as compared with the 2018 budget.

Revenues

financing sources). Following is a brief explanation of changes in revenues by major revenue source.

Taxes

Combined taxes from all funds are budgeting an increase of \$1.0 million. All of this increase is related to increasing TIDs tax increments. The state's levy limit law and village policies allow for the general tax levy increase to be \$120,650 but the general tax levy is decreasing by \$18,350 due to decreased funding in capital project funds.

Special Assessments

Special assessments are expected to remain relatively unchanged from 2018 into 2019's budget.

Intergovernmental

This revenue source is expected to increase \$1.7 million. The majority of the increase is a result of increased state transportation aids of \$120,000, a new CDBG grant tied to closing the revolving loan fund of \$651,200, a new road grant for improving Vincent Road, \$125,000 for bridge fund improvements and \$45,000 for LRIP.

Charges for Service

The 2019 budget is anticipating an increase in this revenue source of \$1.1 million all of which relates to the increase in rents for Howard Commons Apartment complex with a full year of rental income expected for the first two buildings being available for rentals.

Miscellaneous

Miscellaneous revenues are increasing by about \$1.1 million. The increase is primarily a result of budgeting a \$1.0 million donation for the village center pavilion project in TID 8.

Expenditures

Expenditures for 2019 are expected to increase by \$12.2 million (excluding Other Uses). The following brief explanation discusses the changes in major expenditures functions for 2019.

General government

This expenditure function is increasing by \$468,486 in 2019. The majority of this increase is a result of an increase of \$435,000 in Special Revenue Fund (anticipating closing the program to defederalize the money in the fund). The remaining increase is cost of living type increases.

Public safety

An increase of \$97,500 is primarily a result of normal cost of living increases in the General Fund and adding funding for one-half of a full-time firefighter position that was added in 2018.

Public works

Public works is expecting an increase of about \$75,200. The increase is a result cost of living increases in wages plus noted increases in contract for recycling collection services.

Debt service

The expenditure for 2019 is expected to increase by \$1.4 million in accordance with debt scheduled payments from a new 2018 bond issue of \$16 million to fund the apartment project.

Capital outlay

This expenditure is expected to increase by almost \$9.0 million. The primary reason for this increase is related to budgeting for the construction of a new pavilion and outdoor concert gazebo in the village center.

Enterprise fund operating expenses

These expenses are expected to increase by almost \$1.2 in 2019. The apartment complex expenses will increase by \$370,000 with noted increases also in water utility \$670,000, sewer utility \$84,500, and storm water utility \$57,600.

Fund balances

The village board modified the fund balance policy for the General Fund in 2007. The policy states the fund balance will remain between 25%-40% of the previous year's actual expenditures. Actual results are still unknown for 2018 at time of printing, but management estimate is that the fund balance in the General Fund will remain within the policy limits.

Debt Service fund balance is expected to be zero at year end as debt payments are made in December.

Capital projects fund balance fluctuates from year to year. The village has adopted a policy to fund equipment needs and reconstruction projects through tax levy support, special assessments and other cash options. This policy results a fairly steady tax levy for capital projects funds with fluctuating fund balance. In years with no major projects, fund balance increases; in years with major projects, fund balance decreases. There is no board policy on the amount of fund balance in Capital Projects.

Net Assets

The water and sewer utilities are required to have sufficient net assets to meet annual debt service requirements and support replacement of infrastructure and other fixed assets. Net assets should steadily increase as net income is realized each year. The net assets derived will be used to fund major reconstruction and new construction projects.

Net Assets (continued)

The storm water utility was created January 1, 2005 to account for storm water activity separate from the General Fund. No policy has been created as to the amount of net assets to be held in the fund. The primary goal of this fund is to be able to fund operations and new capital improvements with cash on hand without borrowing. This fund also acts as primary borrowing/funding source for new subdivision costs.

The golf course's net assets is expected to have a slight increase as the course and restaurant become more profitable. In past years, the golf course transferred funds to one of the Capital Project Funds but in 2014 the transfer was eliminated. Staff believes the golf course will report net income in 2018 with the creation of a new discounted membership program and changing the restaurant operations to more convenient foods for golfers.

Village of Howard, Wisconsin
Combining Budget Summary for All Fund Types
Annual Budget Year Beginning January 1, 2019

	Governmental Fund Types				Proprietary Funds	Combined Totals
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	
Revenues						
Taxes	\$ 4,960,600	\$ -	\$ -	\$ 2,999,097	\$ -	\$ 7,959,697
Special assessments	-	-	-	39,900	-	39,900
Intergovernmental	755,900	-	-	2,541,350	-	3,297,250
Licenses and permits	497,100	-	-	186,945	-	684,045
Fines and forfeits	188,500	-	-	-	-	188,500
Charges for services	134,400	-	-	-	12,860,900	12,995,300
Miscellaneous	359,700	75,850	-	1,172,728	71,500	1,679,778
Total Revenue	6,896,199	75,850	-	6,940,020	12,932,400	26,844,470
Expenditures or Expenses						
General government	1,162,200	435,336	-	15,500	-	1,613,036
Public safety	2,954,100	-	-	-	-	2,954,100
Public works	2,961,200	-	-	-	-	2,961,200
Community development	450,300	-	-	-	-	450,300
Debt service	-	-	1,861,038	26,789	670,000	2,557,827
Capital outlay	-	-	-	11,200,518	-	11,200,518
Operating Expenses	-	-	-	-	10,559,638	10,559,638
Total Expenditures or Expenses	7,527,800	435,336	1,861,038	11,242,807	11,229,638	32,296,619
Excess of Revenues Over (Under)						
Expenditures or Expenses	(631,601)	(359,486)	(1,861,038)	(4,302,787)	1,702,762	(5,452,149)
Other Financing Sources (Uses)						
Proceeds of debt issue	-	-	-	11,200,000	-	11,200,000
Bond issuance costs	-	-	-	(130,000)	-	(130,000)
Operating transfers in	569,100	-	1,861,038	-	-	2,430,138
Operating transfers out	-	-	-	(906,849)	(569,100)	(1,475,949)
Contributed Capital	-	-	-	-	1,970,000	1,970,000
Total Other Financing Sources	569,100	-	1,861,038	10,163,151	1,400,900	13,994,189
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses						
Fund Balances - January 1 (Est.)	2,819,687	359,486	-	3,004,976	81,234,974	87,419,123
Fund Balances - December 31	\$ 2,757,186	\$ -	\$ -	\$ 8,865,340	\$ 84,338,636	\$ 95,961,161

Note: Included in tax revenues above is approximately \$1.2 million of tax incremental revenues from TID's not included on page 35. The term "Fund Balance" is used above to describe both fund balances of governmental funds and net assets of enterprise funds.



General Fund



VILLAGE OF HOWARD
Budget Summary for the General Fund
Last Five Years

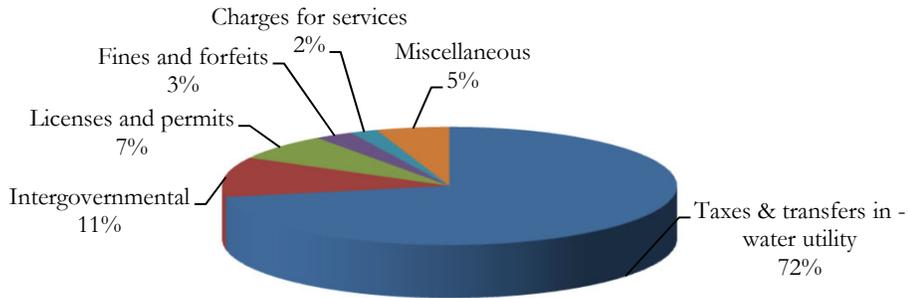
	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Revenues					
Taxes	\$ 3,651,818	\$ 3,827,059	\$ 4,676,375	\$ 4,831,500	\$ 4,960,600
Intergovernmental	1,234,667	1,356,436	724,416	718,100	755,900
Licenses and permits	495,711	504,078	556,863	497,100	497,100
Fines and forfeits	214,822	193,628	190,659	208,500	188,500
Charges for services	137,489	134,215	131,746	136,900	134,400
Miscellaneous	322,842	325,722	315,070	305,300	359,700
Totals Revenues	<u>6,057,349</u>	<u>6,341,138</u>	<u>6,595,129</u>	<u>\$6,697,400</u>	<u>6,896,199</u>
Expenditures					
General government	1,023,206	1,160,613	1,090,908	1,117,500	1,162,200
Public safety	2,562,676	2,693,625	2,751,992	2,857,000	2,954,100
Public works	2,622,602	2,645,726	2,876,846	2,886,000	2,961,200
Community development	341,288	354,424	386,052	406,000	450,300
Total Expenditures	<u>6,549,772</u>	<u>6,854,388</u>	<u>7,105,798</u>	<u>7,266,500</u>	<u>7,527,800</u>
Excess of Revenues Over (Under) Expenditures	(492,423)	(513,250)	(510,669)	(569,100)	(631,601)
Other Financing Sources (Uses)					
Transfers in (formerly Utility Taxes)	387,387	384,417	392,328	393,000	393,000
Transfer in (formerly rental income)	140,645	170,712	173,032	176,100	176,100
Transfers out	(7,556)	-	-	-	-
Total Other Financing Sources (Uses)	<u>520,476</u>	<u>555,129</u>	<u>565,360</u>	<u>569,100</u>	<u>569,100</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	28,053	41,879	54,691	(0)	(62,501)
Fund Balance - January 1	<u>2,695,064</u>	<u>2,723,117</u>	<u>2,764,996</u>	<u>2,819,687</u>	<u>2,819,687</u>
Fund Balance - December 31	<u>\$ 2,723,117</u>	<u>\$ 2,764,996</u>	<u>\$ 2,819,687</u>	<u>\$ 2,819,687</u>	<u>\$ 2,757,186</u>

Note: Transfers in (formerly Utility Taxes) represent payment in-lieu of taxes made by the Water Utility to the General Fund. Because of GASB pronouncements, this revenue is required to be reported as Transfers rather than tax revenue. On the following three pages, this item is included with taxes.

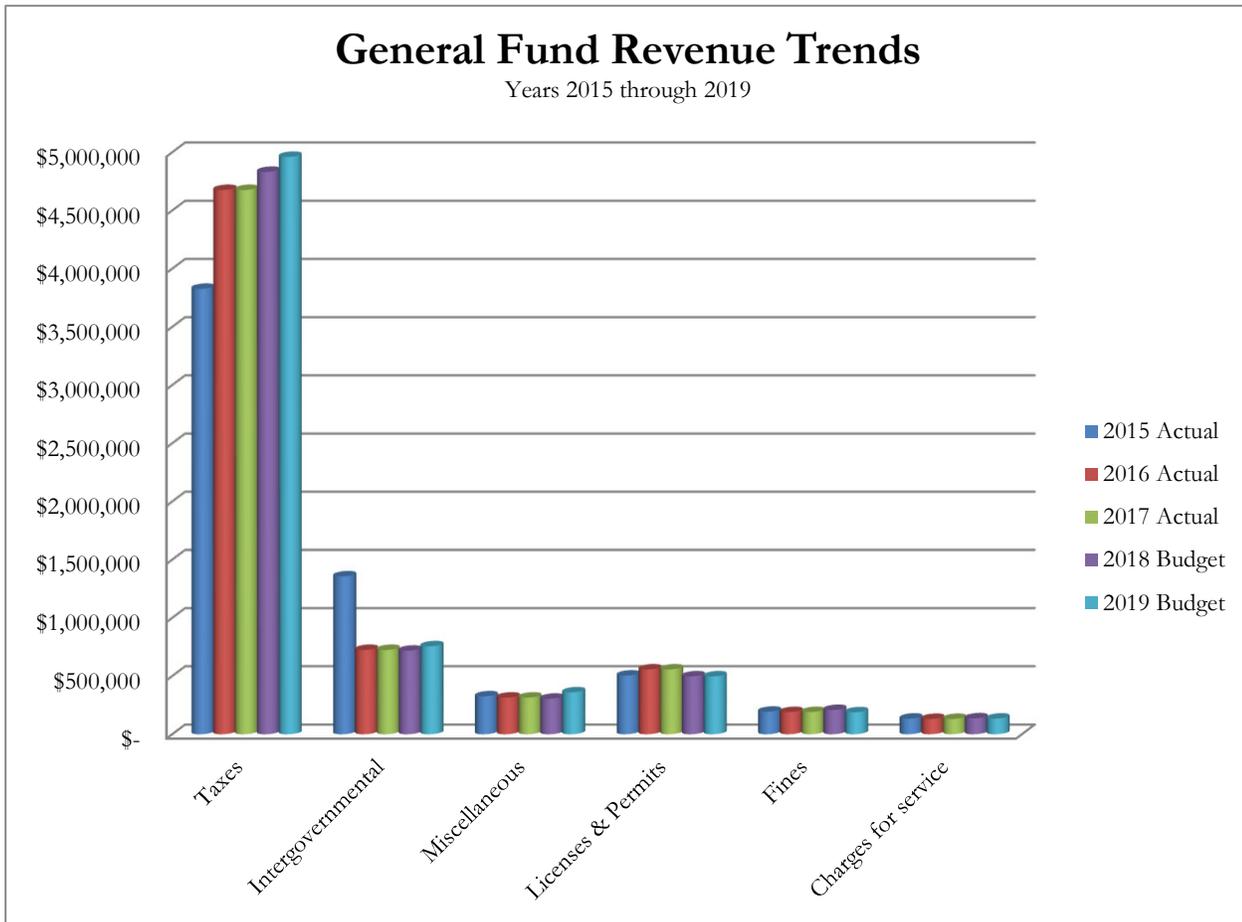
VILLAGE OF HOWARD
General Fund
Budgeted Revenues Summary
Years Ending December 31

Description	2017 Actual	2018 Budget	2019 Budget	Percent Change from 2018	2019 Percent of Total
Taxes & transfers in - water utility	\$ 4,676,375	\$ 4,831,500	\$ 4,960,600	2.67%	71.93%
Intergovernmental	724,416	718,100	755,900	5.26%	10.96%
Licenses and permits	556,863	497,100	497,100	0.00%	7.21%
Fines and forfeits	190,659	208,500	188,500	-9.59%	2.73%
Charges for services	131,746	136,900	134,400	-1.83%	1.95%
Miscellaneous	315,070	305,300	359,700	17.82%	5.22%
Totals	\$ 6,595,129	\$ 6,697,401	\$ 6,896,200	2.97%	100.00%

Budget Revenue By Source
Budget Year 2019



The following graph depicts the major revenue trends over the past five years and the current budget for the General Fund:



Intergovernmental revenue has been the single, biggest, nontax revenue source for the village over the past decade. State transportation aid fluctuates year to year while state shared revenue aid has decreased or remained the same. See more details on page 48-49 regarding intergovernmental revenues.

Tax revenues have generally been increasing over time. Property taxes make up the majority of tax revenues and are determined by revenue shortfalls anticipated as part of the budget process. The village expects overall property tax levy to continue to increase between 1%-4% each year to assist in paying for increased costs of providing services; the state has imposed levy limits on the village that allow for increases up to the amount of new growth in tax base annually.

Miscellaneous revenue would be the third largest revenue source comprising under 10% of the total revenue. There are two large items within this category; interest income and rent income (from cell tower sites and for building space leased).

The other general fund revenue items are not considered major sources of revenue. Revenue sources are explained in more detail on each of the following pages.

TAXES

Historical Summary:

2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
4,039,220	\$3,827,059	\$ 4,676,375	\$ 4,831,500	\$4,960,600
% Increase/Decrease	-5.25%	22.19%	3.32%	2.67%

Explanations and Assumptions of 2019 Tax Revenues Budget:

Property taxes are used to fund expenditures which exceed the amount of revenues available through sources such as fees, permits, fines, investment interest and shared revenues. Municipal utility taxes are payment in-lieu of taxes paid by the water utility. Room tax rates are 10% for hotel stays; the village may keep only 4% of tax collected pursuant to an agreement with the Green Bay Area Room Tax Commission.

Line Item Detail:	2017 Actual	2018 Budget	2019 Budget
General Property Taxes	\$ 4,655,489	\$ 4,817,600	\$ 4,946,700
Managed Forest Crop Lands	262	10	10
Other Taxes	-	-	-
Room Tax Revenue	13,428	12,900	12,900
Interest on delinquent taxes & other	7,196	990	990
Total Taxes	\$ 4,676,375	\$ 4,831,500	\$ 4,960,600

2019 Budget Analysis:

The increase in property taxes of \$129,100 is a net result of all financial changes in the 2019 budget when compared to the 2018 budget. Several expenditure accounts are increasing in the new budget year, the while most of the other accounts remain the same funding level as 2018. The following pages will explain in more detail the changes in the revenue and expenditure accounts for the upcoming year.

INTERGOVERNMENTAL

Historical Summary:

2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$1,234,667	\$1,356,436	\$724,416	\$718,100	\$755,900
% Increase/Decrease	9.86%	-46.59%	-0.87%	5.26%

Explanations and Assumptions of 2019 Intergovernmental Revenues Budget:

State aids make up the majority of this category of revenue. In the late fall of each year, the state submits estimated Shared Revenues, Transportation and Connecting Highway Aids for the following year to each municipality. Such estimates are included as budget revenues unless otherwise revised by the the state before preparatoin of the budget. Various grants are requested near the end of each year and included in the budget if approved or apparent that approval is imminent.

State Shared Revenue is a payment made by the state to municipalities in order to offset the tax burden of localities. In the 1990's, the state had a formula to calculate the amount paid to each municipality. For the past 12 years, the state has used the budget process to determine funding for the shared revenue program and payments made to municipalities.

Transportation aid is calculated by the state by multiplying a factor (in 2014 it was 18.48%) times the average annual street cost expended over the past six years. Recycling grants program began in the mid-1990s and was offered by the state in conjunction with mandated curbside recycling services by municipalities.

Line Item Detail:	2017 Actual	2018 Budget	2019 Budget
State Shared Revenues	\$ 556,449	\$ 555,500	\$ 561,500
Other State Shared Taxes-computers	34,212	34,400	34,900
State Personal Property Aid Payment	-	-	30,300
Fire Insurance Shared Tax	68,242	65,000	69,000
Recycling Grants	49,113	47,000	44,000
State Municipal Service Aids	4,770	5,600	5,600
State Payment in Lieu of Tax	10,444	10,600	10,600
Other grants	1,186	-	-
Total Intergovernmental	\$ 724,416	\$ 718,100	\$ 755,900

2019 Budget Analysis:

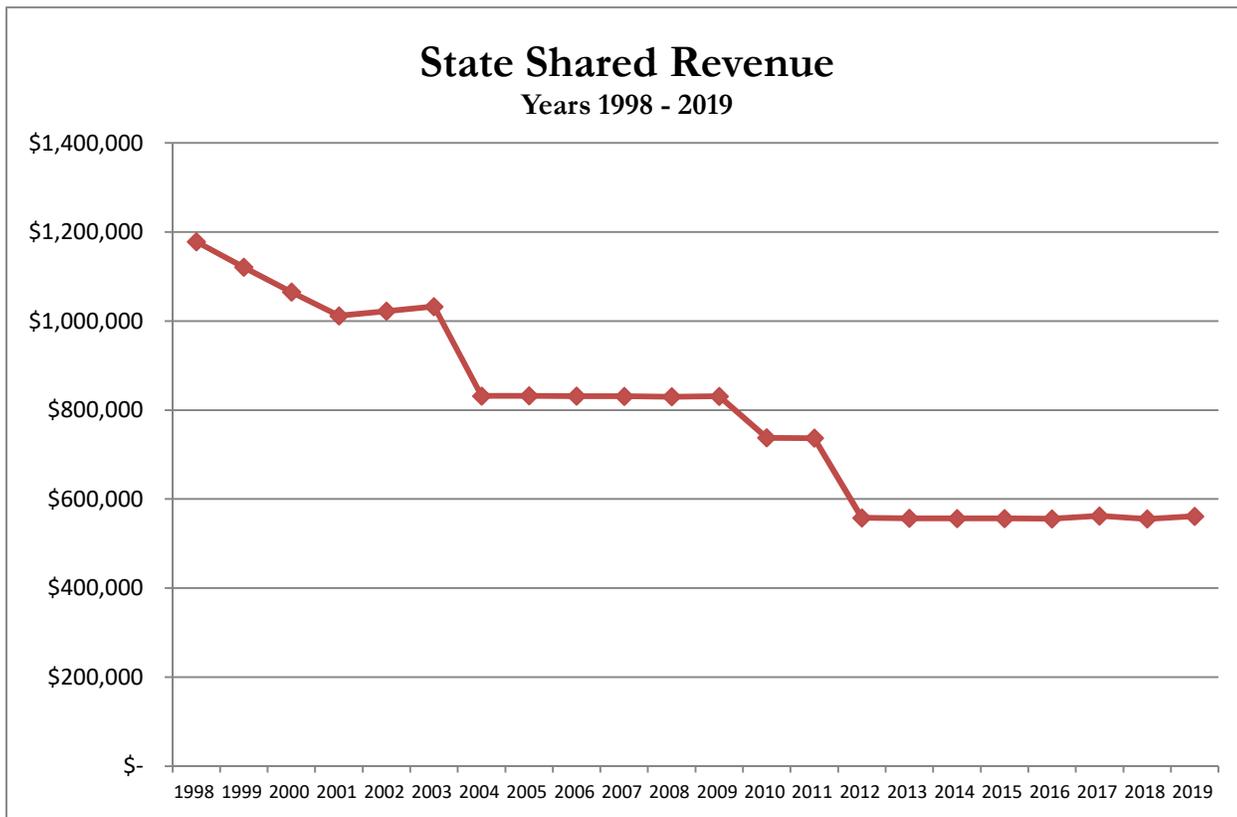
Based on the state's estimates, state shared revenue will increase by \$6,000 and other state taxes on exempt computers will increase \$500. The state made certain personal property items tax exempt in 2019 but created a new aid paymeny to help offset the loss of tax revenue; this budget is \$30,300 based on original state estimates. Fire insurance shared tax is estimated to increase by \$4,000 and recycling grant is expecting to decrease by \$3,000, based on recent historical trends.

Intergovernmental Revenue Charts and Graphs

The State of Wisconsin has a biennial budget and establishes funding for various forms of aids to municipalities within the framework of their budget. In recent state budgets, funding for most aids has been frozen or reduced. Under previous state funding formulas, the village would be losing 5% of state shared revenue each year, but the state has not used this method since 2000.

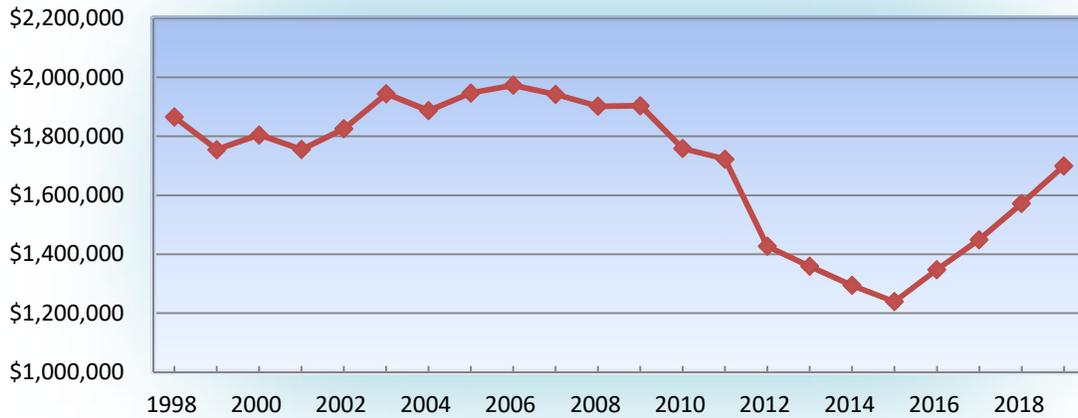
Future budgets remain unclear as to the funding levels of the State Shared Revenues and other state aids. The state has made large budgetary cuts to the biennial 2012-2013 but maintained most funding levels in the 2014-2016 and 2016-2018 biennial budgets.

The graph below shows the trend in state shared revenues since 1998 and the estimate for 2019.



The graph on the top of the following page is used to show the trends in the total of all Intergovernmental Revenues. The graph shows the fluctuations of the total Intergovernmental Revenues from year to year. For 2019 an estimate is made based on a combination of state estimates received and previous years' funding levels.

Total Intergovernmental Revenue Years 1998 through 2019



The chart below depicts the same information found in the graph above except in columnar format, meaning each major component of the total intergovernmental revenue is listed in the columns below.

Year	State Shared Revenue	State Exp. Restraint	State Trans. Aid	State Conn. Hwy	State Recycling	Other	Total Intergov't
1998	\$ 1,178,212	\$ 11,000	\$ 480,718	\$ 25,135	\$ 63,484	\$ 107,153	\$ 1,865,702
1999	1,120,787	-	499,340	24,858	58,791	50,952	1,754,728
2000	1,065,006	-	574,241	24,644	74,925	65,482	1,804,298
2001	1,011,700	-	574,241	24,219	57,270	87,392	1,754,822
2002	1,022,000	-	660,000	26,000	55,000	62,700	1,825,700
2003	1,032,300	-	759,400	23,500	57,300	71,887	1,944,387
2004	831,700	-	873,400	23,300	57,400	100,778	1,886,578
2005	832,103	-	964,458	22,846	57,256	70,144	1,946,807
2006	831,273	-	971,771	22,822	68,157	79,021	1,973,044
2007	831,039	-	945,291	22,845	68,254	74,885	1,942,314
2008	830,000	-	898,000	22,900	82,553	69,000	1,902,453
2009	831,000	-	908,000	22,800	72,000	69,800	1,903,600
2010	737,600	-	863,300	21,600	65,100	70,600	1,758,200
2011	736,900	-	820,100	21,700	68,000	75,500	1,722,200
2012	557,800	-	738,100	21,700	44,200	64,800	1,426,600
2013	557,000	-	664,300	21,800	44,200	71,900	1,359,200
2014	556,600	-	597,900	21,900	44,200	73,500	1,294,100
2015	556,600	-	538,100	21,900	42,100	80,000	1,238,700
2016	555,900	-	610,600	46,000	42,000	93,000	1,347,500
2017	562,100	-	701,800	46,100	42,000	97,000	1,449,000
2018	555,500	-	807,100	46,200	47,000	115,600	1,571,400
2019	561,500	-	928,200	46,400	44,000	119,600	1,699,700

Note: Transportation aids and connecting highway aids were reclassified into Capital Projects beginning in 2017.

LICENSES AND PERMITS

Historical Summary:

2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$495,711	\$504,078	\$556,863	\$497,100	\$497,100
% Increase/Decrease	1.69%	10.47%	-10.73%	0.00%

Explanations and Assumptions of 2019 Licenses and Permit Budget:

Licenses and permits represent charges made by the village for a variety of building permits, other permits, licenses for liquor and cigarette sales, dog and bicycle registrations and other licenses. Cable TV franchise fees represents 5% of the total charges made by cable companies to their customers.

Line Item Detail:	2017 Actual	2018 Budget	2019 Budget
Building Permits & Inspection Fees	\$ 275,367	\$ 223,000	\$ 223,000
Zoning Permits	1,250	2,000	2,000
Liquor & Malt Beverage License	34,855	33,000	33,000
Operators Licenses	9,811	9,500	9,500
Cigarette Licenses	910	1,100	1,100
Cable TV franchise fee	194,070	200,000	200,000
Weights and Measures	5,777	5,800	5,800
Dog Licenses	7,757	7,600	7,600
Massage Licenses	-	-	-
Bicycle Licenses	15	100	100
Other Permits and Fees	27,051	15,000	15,000
Total Licenses and Permits	\$ 556,863	\$ 497,100	\$ 497,100

2019 Budget Analysis:

No changes are proposed for 2019 based on recent historical trends.

FINES AND FORFEITS

Historical Summary:

2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$214,822	\$193,628	\$190,659	\$208,500	\$188,500
% Increase/Decrease	-9.87%	-1.53%	9.36%	-9.59%

Explanations and Assumptions of 2019 Fines and Forfeits Budget:

Violations of municipal code such as traffic violations, nuisance codes and other violations are revenue sources in this area of the budget. The fees charged for each violation are set by the village board and included in the municipal code.

Line Item Detail:	2017 Actual	2018 Budget	2019 Budget
Fines and court penalties	\$181,453	\$200,000	\$180,000
Parking violations	9,206	8,500	8,500
Total Fines and Forfeits	\$190,659	\$208,500	\$188,500

2019 Budget Analysis:

Decreased fines and court penalties by \$20,000 based on recent historical trends of citations written and collections.

CHARGES FOR SERVICE

Historical Summary:

2015	2016	2017	2018	2019
Actual	Actual	Actual	Budget	Budget
\$138,194	\$134,215	\$131,746	\$136,900	\$134,400
% Increase/Decrease	-2.88%	-1.84%	3.91%	-1.83%

Explanations and Assumptions of 2019 Charges for Service Budget:

Park and recreation programs are a major portion of this revenue category. Administrative and other charges are comprised of fees for requests of balances on special assessments, copies, pop machine sales and other miscellaneous sales. Sanitation charges represent the sale of garbage cans used with the automated collection system. Tree plantings represent sales and planting of trees to existing home owners within the village's right-of-way.

Line Item Detail:	2017 Actual	2018 Budget	2019 Budget
Administrative charges	\$16,002	\$15,000	\$15,000
Fire protection/false alarms	55,760	57,000	57,000
Sanitation - Garbage & recycling cans	5,377	4,500	4,500
Recreation programs	27,610	30,000	27,500
Summer recreation ticket program	7,994	8,000	8,000
Park rentals	13,585	15,000	15,000
Weed and snow control	4,034	4,000	4,000
Tree plantings	232	1,000	1,000
Dog pickup fees	800	400	400
Other public charges	352	2,000	2,000
Total Charges for Service	\$131,746	\$136,900	\$134,400

2019 Budget Analysis:

Decreased recreation program revenue by \$2,500 based on recent historical trends.

MISCELLANEOUS REVENUES

Historical Summary:

2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$463,472	\$325,722	\$315,070	\$305,300	\$359,700
% Increase/Decrease	-29.72%	-3.27%	-3.10%	17.82%

Explanations and Assumptions of 2019 Miscellaneous Revenues Budget:

Interest on investments is a major sources of revenue in this category of the budget. Rents charged to the water and sewer utilities and rent charged for cell towers compromise the largest revenue item in this category. All the other categories are not significant revenue items.

For financial statement presentation, a portion of rent income is recorded as a fund transfer from the water utility as the utility collects the rent and remits to the village for cell tower use of a water tower which is on property owned by the village.

Line Item Detail:	2017 Actual	2018 Budget	2019 Budget
Interest on investments	\$66,236	\$42,000	\$80,000
Rent income	218,389	223,200	239,600
Sales of recycle material	1,529	3,000	3,000
Property and equipment sales	-	1,000	1,000
Insurance recoveries - police	-	500	500
Insurance recoveries - other	2,531	500	500
Donations - fireworks	-	10,000	10,000
Donations and naming rights	26,385	25,000	25,000
Other income	-	100	100
Total Miscellaneous Revenues	\$315,070	\$305,300	\$359,700

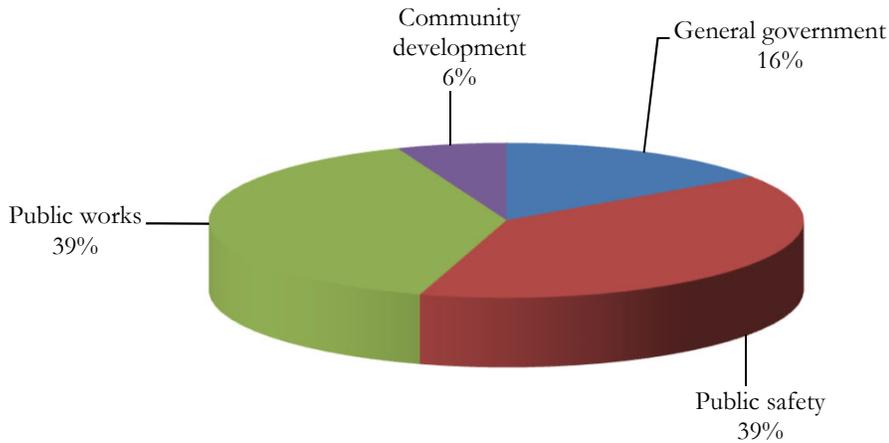
2019 Budget Analysis:

Increased Interest on Investment by \$38,000 to better reflect recent historical trends with rising interest rates. Rent income is expected to increase by \$16,400 based on existing contracts (includes \$12,700 in new rents from Brown County Sheriff). All other items listed above are not expected to change in 2019.

VILLAGE OF HOWARD
General Fund
Expenditure Budget Summary by Function

Description	2017 Actual	2018 Budget	2019 Budget	Percentage Change from 2018	2019 Percent of Total
General government	\$ 1,090,908	\$ 1,117,500	\$ 1,162,200	4.00%	15.44%
Public safety	2,751,992	2,857,000	2,954,100	3.40%	39.24%
Public works	2,876,846	2,886,000	2,961,200	2.61%	39.34%
Community development	386,052	406,000	450,300	10.91%	5.98%
Totals	\$ 7,105,798	\$ 7,266,500	\$ 7,527,800	3.60%	100.00%

Budget Expenditures By Function
Budget Year 2019



**GENERAL FUND
EXPENDITURE BUDGET DETAIL BY FUNCTION**

General Government

Description	2017 Actual	2018 Budget	2019 Budget	Percentage Change from 2018	2019 Percent of Total
Village board	\$ 67,402	\$ 73,500	\$ 73,500	0.00%	6.32%
Municipal court	194,632	183,500	174,700	-4.80%	15.03%
Administrator	215,377	199,200	213,600	7.23%	18.38%
Elections	22,099	46,000	22,700	-50.65%	1.95%
Administrative services	247,971	281,100	286,000	1.74%	24.61%
Assessment of property	52,068	52,000	114,500	120.19%	9.85%
Buildings and plant	69,159	73,900	68,900	-6.77%	5.93%
Board of appeals	86	500	500	0.00%	0.04%
Property & liability insurance	214,999	202,800	202,800	0.00%	17.45%
Contingencies & uncollectible	7,115	5,000	5,000	0.00%	0.43%
Total General Government	\$ 1,090,908	\$ 1,117,500	\$ 1,162,200	4.00%	100.00%

Public Safety

Description	2017 Actual	2018 Budget	2019 Budget	Percentage Change from 2018	2019 Percent of Total
Police	\$ 1,753,193	\$ 1,785,200	\$ 1,824,600	2.21%	61.77%
Fire department	809,017	876,500	929,900	6.09%	31.48%
Rescue services	158,091	153,900	153,900	0.00%	5.21%
Health and human services	31,691	41,400	45,700	10.39%	1.55%
Total Public Safety	\$ 2,751,992	\$ 2,857,000	\$ 2,954,100	3.40%	100.00%

**GENERAL FUND
EXPENDITURE BUDGET DETAIL BY FUNCTION (Continued)**

Public Works

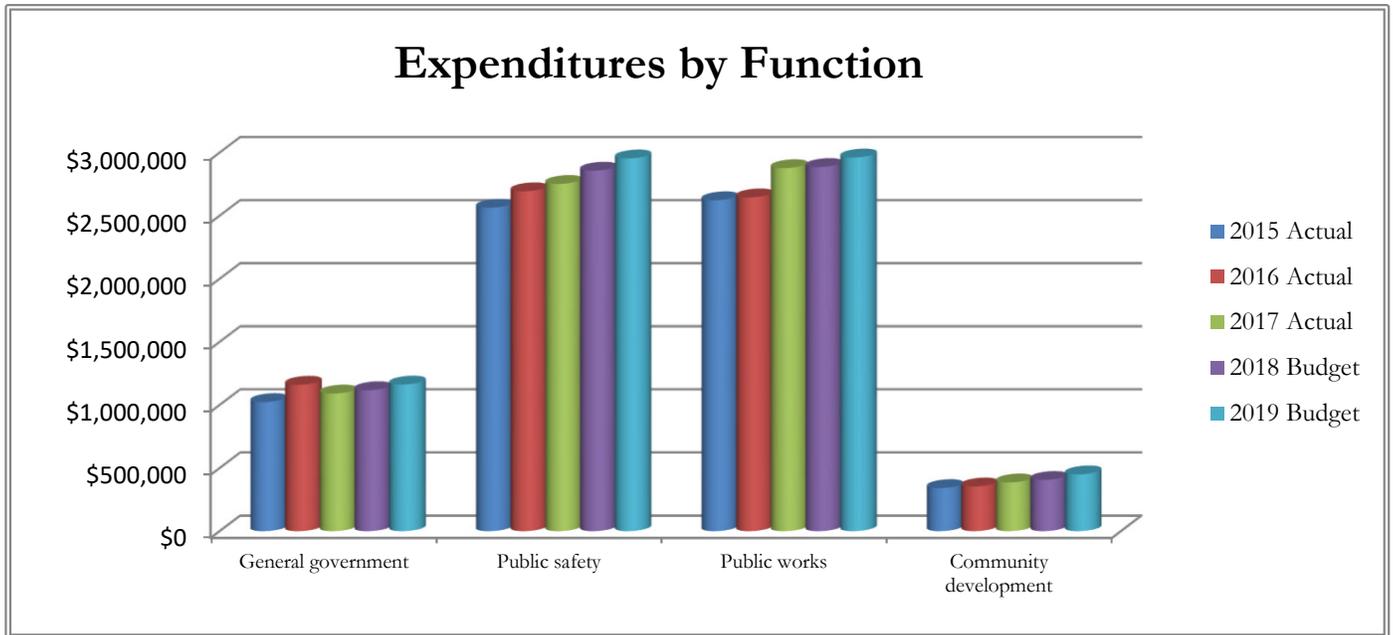
Description	2017 Actual	2018 Budget	2019 Budget	Percentage Change from 2018	2019 Percent of Total
Administration	\$89,462	\$132,600	\$140,700	6.11%	4.75%
Streets	1,083,379	961,600	1,001,500	4.15%	33.82%
Mechanic	152,506	154,600	150,700	-2.52%	5.09%
Snow and ice removal	191,147	201,300	204,300	1.49%	6.90%
Street lighting	313,917	325,000	320,000	-1.54%	10.81%
Building operations	76,494	76,500	84,500	10.46%	2.85%
Sanitation	466,055	542,400	539,700	-0.50%	18.23%
Recycling	162,006	166,600	174,200	4.56%	5.88%
Park maintenance	341,880	325,400	345,600	6.21%	11.67%
Total Public Works	\$2,876,846	\$2,886,000	\$2,961,200	2.61%	100.00%

Community Development

Description	2017 Actual	2018 Budget	2019 Budget	Percentage Change from 2018	2019 Percent Of Total
Community development	\$ 142,252	\$ 150,000	\$ 152,800	1.87%	33.93%
Leisure services	133,375	146,400	146,400	0.00%	32.51%
Code administration	110,425	109,600	151,100	37.86%	33.56%
Total Community Development	\$ 386,052	\$ 406,000	\$ 450,300	10.91%	100.00%

GENERAL FUND - Expenditure Trends by Function

The following graph depicts the expenditure trends from 2015 through the 2019 budget.



The trends listed above show fluctuating spending in general government, community development, public safety and public works. In 2014, former union employees began paying 50% of their pension contributions which is contributed to lower spending in public works. Also, a drastically lower contract for garbage and recycling lowered public works spending in 2014. In 2016, general government paid \$100,000 for a market adjustment revaluation for all taxable property in the village resulting in higher spending.

The village contracts for police and rescue services but maintains its own fire department. The contracts for police has increased ranging from 2%-4% during the past 5 years while the rescue contract has started to decrease slightly. The fire department began a paid-on-call service in 2013. In 2015, the public fire protection fee was reduced by the PSC during a 2014 water rate study resulting in lower overall spending for public safety.

Public works had noted steady increases since 2009 due to increases in refuse and recycling contracts; however, the contract that started in 2014 had a large decrease creating lower spending overall in public works. In 2016, funding was added for a new full-time laborer and in 2017 funding was added to move a part-time clerical staff member to full-time status.

GENERAL GOVERNMENT

VILLAGE BOARD

MISSION Provide our residents with a safe, friendly, attractive and active community by aggressively pursuing innovative ways to deliver valuable services.

GOALS

- Enact legislation to protect the health, safety and general welfare of the community.
- Strengthen the economy and protect the environment.
- Supply employees with equipment needed to provide services to the community.
- Work with overlying taxing authorities, school districts and neighboring municipalities.

ACCOMPLISHMENTS

2018	The board appointed two new trustees, one for Wards 9-10 due to passing of one member and the other for Wards 7-8 due to a resignation. The board created a special assessments committee to discuss why and how assessments are created.
2017	In May, two new board members were elected to office. Board approved contracts for village owned apartment complex construction and \$10 million bonds to pay for a portion of the cost of construction.
2016	In May, one new board member was appointed after a member resignation.

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted services	\$ -	\$ -	\$ -	0.00%
Conferences	350	2,000	2,000	2.72%
Dues	-	-	-	0.00%
Supplies	2,086	2,500	2,500	3.40%
Employee Benefits	4,617	4,900	4,900	6.67%
Salaries	60,349	64,100	64,100	87.21%
Totals	\$ 67,402	\$ 73,500	\$ 73,500	100.00%

PERSONNEL

2017 Positions Authorized	2018 Positions Authorized	2019 Positions Authorized
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Village President	1	1	1
Village Trustees	8	8	8

*Note: Each Board Member serves on a part-time basis. Trustees are elected by wards; president is elected at large.
Each Trustee serves a two year term and the President a three year term. One-half of trustees are elected each April.*

2019 BUDGET HIGHLIGHTS

Employee benefits and salaries for trustees remaining unchanged from the 2018 budget and none of the other accounts budget changed.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$62,957	\$66,003	\$66,567	\$67,402	\$73,500	\$73,500
Percentage Change	4.84%	0.85%	1.25%	9.05%	0.00%

GENERAL GOVERNMENT

MUNICIPAL COURT AND VILLAGE ATTORNEY

MISSIONS

Municipal Court's mission is to provide judgment in cases involving violation of Village ordinances.

Village Attorney's mission is to provide legal advice to Village Board, Administrator and other Village officials as well as acting as prosecutor of violations of Village ordinances.

GOALS

Municipal Court

Hear all cases coming before court in a timely and professional manner.

Maintain records of ordinance violations, verdicts rendered and collection of fines.

Village Attorney

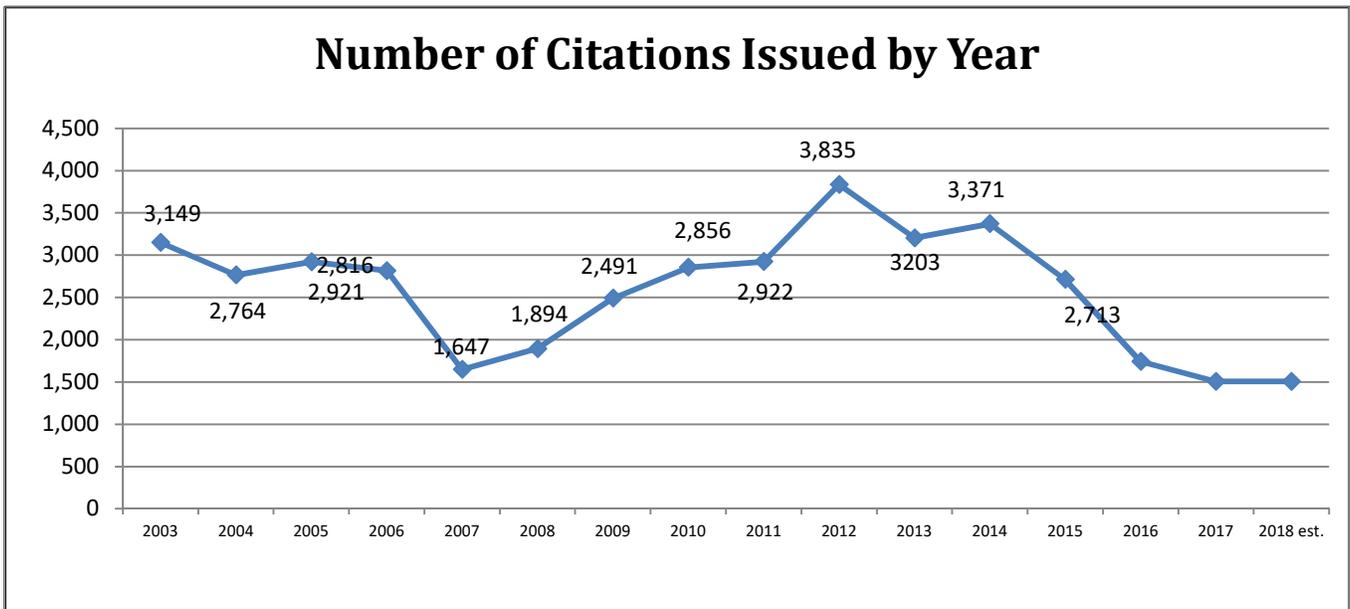
Continue excellent working relationship with Village staff and board and provide legal assistance and advice as directed.

ACCOMPLISHMENTS

2016-2018 Court is in session the first four Tuesday evenings of each month. The court meets an estimated 48 times each year.

PROGRAM MEASURES

	2016 Results	2017 Results	2018 Budget
Total Number of Citations Written <i>(estimate in 2018)</i> <i>(Approximately 1/3 of citations appear in court)</i>	1,740	1,505	1,505
Total Revenues from Fines & Forfeitures	\$207,094	\$181,453	\$188,500
Total Department Expenditures	\$165,574	\$194,632	\$183,500
Total Court Related Expenditures	\$148,227	\$174,298	\$148,500
Total Population	19,295	19,371	19,371
Citations Per 1,000 of population	90	78	78
Cases Per 1,000 of population	30	26	26
Average Revenue Per Citation Issued	\$119	\$121	\$125



PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Attorneys Contracted	\$ 20,334	\$ 25,000	\$ 35,000	20.03%
Attorney-court related work	51,990	50,000	40,000	22.90%
Contracted services	10,169	13,000	12,000	6.87%
Telephone	360	400	400	0.23%
Workshops & Conferences	1,113	1,600	1,600	0.92%
Dues	840	800	800	0.46%
Supplies	1,750	1,800	1,800	1.03%
Employee Benefits	33,538	24,300	20,400	11.68%
Salaries and wages	74,538	66,600	62,700	35.89%
Totals	\$ 194,632	\$ 183,500	\$ 174,700	100.00%

PERSONNEL

2017 Positions Authorized	2018 Positions Authorized	2019 Positions Authorized
------------------------------	------------------------------	------------------------------

Village Attorney (contracted with local attorney - not an employee)

Judge (Part-time Elected)	1	1	1
Court Clerk (FTE equivalent)	1.25	1.25	1

Note: Village attorneys are contracted and not employees. The judge is elected at large and court clerk is appointed.

2019 BUDGET HIGHLIGHTS

Increased contracted attorney costs by \$10,000 and decreased court attorney fees by \$10,000 based on recent historical trends. Eliminated the part-time court clerk position resulting in a decrease in wages and benefits of \$7,800.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$186,712	\$167,053	\$165,574	\$194,632	\$183,500	\$174,700
Percentage Change	-10.53%	-0.89%	17.55%	-5.72%	-4.80%

GENERAL GOVERNMENT

ADMINISTRATOR

MISSIONS Provide our residents with a safe, friendly, attractive and active community by aggressively pursuing innovative ways to deliver valuable services.

GOALS Maintain a strong financial position; recruit and maintain a well-trained, competent workforce; create a unique community identity; provide a safe and secure community; and create and enhance collaborative partnerships with stakeholders and neighboring communities.

ACCOMPLISHMENTS

2018	Increased attendance at third annual Independence Day Fireworks Show. Closed on all remaining single family lots of the village owned, Spring Green Phase II subdivision.
2017	Increased the duration of the Independence Fireworks Show by obtaining donations for additional displays. Obtained accepted offers on all 30 new lots built in 2017 in the village owned subdivision near Spring Green Park. Began construction on 113 units in two apartment buildings in village center.
2016	Increased attendance at third annual Independence Day Fireworks Show. Expanded staff team building exercises to all departments. Sold 20 lots of the new Village owned, Spring Green subdivision.

PROGRAM MEASURES	2013	2014	2015	Wisc. Population 17,500-30,000 2015 Ranking
	G.O. Bond rating	AA	AA	
Tax rate	\$3.33	\$3.79	\$3.72	2nd
Tax levy per capita	\$287.37	\$293.13	\$284.30	1st
Net basic spending per capita	\$258.58	\$269.08	\$255.00	1st
Net police spending per capita	\$81.92	\$86.97	\$88.00	1st
Debt per capita	\$588.21	\$541.62	\$663.72	1st
Percent of tax dollars	18.3%	21.0%	20.3%	

PROGRAM EXPENDITURES	2017	2018	2019	2019
	Actual	Budget	Budget	Percentage
Contracted Services	\$ 54,349	\$ 40,000	\$ 40,000	18.73%
Telephone	2,634	2,200	2,200	1.03%
Repairs, maintenance & fuel	369	500	500	0.23%
Workshops	2,057	2,000	2,000	0.94%
Dues & subscriptions	6,221	5,500	5,500	2.57%
Supplies & other expenditures	7,858	15,000	15,000	7.02%
Benefits	39,101	34,000	39,700	18.59%
Salaries	102,788	100,000	108,700	50.89%
Totals	\$ 215,377	\$ 199,200	\$ 213,600	100.00%

PERSONNEL

2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
------------------------------------	------------------------------------	------------------------------------

Administrator	0.7	0.6	0.6
Asst. to Administrator/PIO	0.7	0.6	0.6

2019 Administrator Budget Analysis:

Increased salaries and benefits by \$14,400 based estimated cost of living increase of 2.5% and 15% increase in health insurance premiums. No other changes were made for 2019.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$232,844	\$212,867	\$240,765	\$215,377	\$199,200	\$213,600
Percentage Change	-8.58%	13.11%	-10.54%	-7.51%	7.23%

GENERAL GOVERNMENT

ELECTIONS

MISSION To administer elections (federal, state and local), tally and report results directly to appropriate agencies in a timely and efficient manner.

GOALS Accurately count all votes made in accordance with federal and state laws. Register all eligible Howard voters upon their request utilizing statewide voter registration system. Work with county clerk to properly post notices of scheduled elections and equipment testing.

ACCOMPLISHMENTS

2018	Held two spring elections and two fall elections and reported the results by 8:50pm. Continued training of chief inspectors.
2017	Held two spring elections reporting the results by 8:30pm to the county clerk. Continued training of chief inspectors. See chart below for more measures.
2016	Held two spring elections and two fall elections reporting the results by 8:50pm. Continued training of chief inspectors. See chart below for more measures.

PROGRAM MEASURES

Quantitative Performance Measures	2016 Results	2017 Results	2018 Estimates
Total Elections	4	2	4
Total Votes for all Elections	21,074	3,997	17,000
Total Number of Absentee Ballots Processed	5,331	650	5,000
Total Number of Voters Registering	3,516	179	3,000
Total Registered Voters	12,717	11,341	11,000
Total Expenditures for Elections	\$ 50,000	\$ 22,099	\$ 46,000
Average Number of Voters per Election	5,269	1,999	4,250
Percentage of Average Voter Turnout per Election	41.43%	17.62%	38.64%
Average Cost per Election	\$ 12,500	\$ 11,050	\$ 11,500

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ -	\$ 3,000	\$ 4,700	20.70%
Supplies & wages	22,099	43,000	18,000	79.30%
	-	-	-	0.00%
	-	-	-	0.00%
Totals	\$ 22,099	\$ 46,000	\$ 22,700	100.00%

PERSONNEL There are approximately 90 appointed election workers but not all work each election.
 All election workers are part-time employees and work one to four days per year.

2019 BUDGET HIGHLIGHTS

There are only two elections scheduled for 2019 compared with four elections in 2018 which is the reason for the \$23,300 decrease in the budget.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$28,191	\$13,404	\$44,052	\$ 22,099	\$ 46,000	\$ 22,700
Percentage Change	-52.45%	228.65%	-49.83%	108.15%	-50.65%

GENERAL GOVERNMENT

ADMINISTRATIVE SERVICES

MISSION Maintain a strong financial position without issuing new tax supported debt.
 Provide accurate, timely financial reports to the elected officials.
 Provide the finance, treasurer and clerk functions of the village.

GOALS Continue to prepare CAFR and budget documents to meet GFOA Certificate of Achievement and Distinguished Budget Awards programs requirements. Collect property taxes in the most efficient manner utilizing the county treasurer and in-house collections. Maximize investment opportunities without sacrificing safety. Issue all licenses for qualified, approved applicants.

ACCOMPLISHMENTS

2016 - 2018 Received the GFOA's award for excellence in financial reporting and the distinguished budget award. Submitted monthly and quarterly financial reports to the village board for review and budgetary controls. Posted CAFR and budget on website.

PROGRAM MEASURES

Performance Measures	2012	2013	2014	2015	2016	2017	2018 thru Sep
Total Net Property Taxes Levied	\$26,380,386	\$26,641,105	\$27,220,250	\$27,119,557	\$28,120,747	\$28,120,747	\$28,120,747
Total Taxes Collected During the Year	\$26,106,078	\$26,634,043	\$27,205,358	\$27,108,031	\$28,114,785	\$28,109,321	\$28,109,321
Personal Property Taxes, included in levy	\$710,831	\$725,263	\$764,750	\$822,668	\$732,204	\$732,204	\$732,204
Percentage Collected	98.96%	99.97%	99.95%	99.96%	99.98%	99.96%	99.96%
Number of Personal Property Accounts	549	533	553	531	548	548	548
Number of Personal Property Uncollected	30	28	24	24	28	23	23
Amount of the Uncollected Accounts	\$34,222	\$7,062	\$14,892	\$11,526	\$5,962	\$11,426	\$11,426
Percent of Uncollected Total Net Property Tax Levies	0.13%	0.03%	0.05%	0.04%	0.02%	0.04%	0.04%
Percent of Uncollected Personal Property Accounts	5.46%	5.25%	4.34%	4.52%	5.11%	4.20%	4.20%
Licenses Issued:							
Liquor	56	56	52	50	55	53	53
Operators	154	264	252	191	222	199	199
Dog & cat	1,012	1,039	998	1,099	114	959	959
Weights and measures	38	38	38	40	39	39	39
Peddlers permits	8	8	8	6	4	9	9
Number of checks, ACH & wires issued	4,616	5,422	3,452	4,557	4,497	2,580	2,580
Number of customers assisted at front counter:							
Water bill receipting	7,118	7,254	6,743	5,934	6,238	4,782	4,782
Penalties received	1,312	1,102	1,056	883	840	552	552
Recreation programs sign-up	571	602	424	371	285	256	256
Building permit issues	636	635	573	546	590	421	421
Park rentals	208	212	165	200	276	225	225
All others	3,069	3,105	2,243	1,848	3,222	2,111	2,111
Total	12,914	12,910	11,204	9,782	11,451	8,347	8,347
Average number per day	52	52	45	39	46	33	44

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Professional Services - audit	\$ 13,400	\$ 13,500	\$ 13,500	4.72%
Contracted Services	15,247	15,000	15,000	5.24%
Telephone	3,177	3,500	3,500	1.22%
Workshops and Conferences	951	1,500	1,500	0.52%
Public notices, dues & subscriptions	6,869	13,000	13,000	4.55%
Supplies and other expenses	27,563	34,000	34,000	11.89%
Employee Benefits	49,943	48,100	50,500	17.66%
Wages and salaries	130,821	152,500	155,000	54.20%
Totals	\$ 247,971	\$ 281,100	\$ 286,000	100.00%

PERSONNEL

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
Dir. of Administrative Services/Treasurer	0.45	0.45	0.45
Accountant I	0.45	0.45	0.45
Administrative Assistants (2)	1.20	1.20	1.20
Accountant assistant	0.45	0.45	0.45

2019 Administrative Service Budget Analysis:

Increased in salaries and benefits a total of \$4,900 to allow for a 2.5% wage increase, possible step increase, and an estimated 15% increase in health insurance premiums. No other changes were made.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$215,564	\$238,529	\$246,585	\$247,971	\$281,100	\$286,000
Percentage Change	10.65%	3.38%	0.56%	13.36%	1.74%

GENERAL GOVERNMENT

ADMINISTRATION - ASSESSMENT OF PROPERTY

MISSION Maintain a strong financial position and create a unique community identity by providing assessment services.

GOALS To annually review and update assessment roll for new improvements constructed and prepare a revaluation once every third year in order to maintain the ratio of assessed to equalized valuation within a range of 90-110%. Prepare assessment notices for all properties with valuation changes. Defend assessments at the Board of Review. Prepare all state mandated reports related to the assessment process. Respond to all property owner requests for review of assessments.

ACCOMPLISHMENTS

2018	Board of Review (BOR) met and adjourned on May 16, 2018. Held mandatory open book session on May 2, 2018. Hand one appeal requesting to go directly to circuit court.
2017	Board of Review (BOR) met on May 17, 2017. Held mandatory open book session on May . No appeals came before the BOR.
2016	Board of Review (BOR) met on May 18, 2016 and adjourned to August 30, 2016. Held mandatory open book session on August 3, 2016. No appeals came before the BOR.

PROGRAM MEASURES

	2016 Results	2017 Results	2018 Estimates
Total Assessable Parcels	6,718	6,859	6,946
Total Number of Parcels with new improvements	63	59	82
Total Parcels Revalued	510	505	379
Total Personal Property Accounts	618	560	567
Total Properties Valued by Assessor	1,128	1,065	946
Assessed to Equalized Percentage	102.02%	96.81%	91.37%

"Assessed value" and "Equalized value" are terms which are both explained in the glossary. The "Assessed to Equalized Percentage" in the table above is referring to the percentage derived when one takes the total assessed value of all property in the village and divide that amount by the total equalized value in the village.

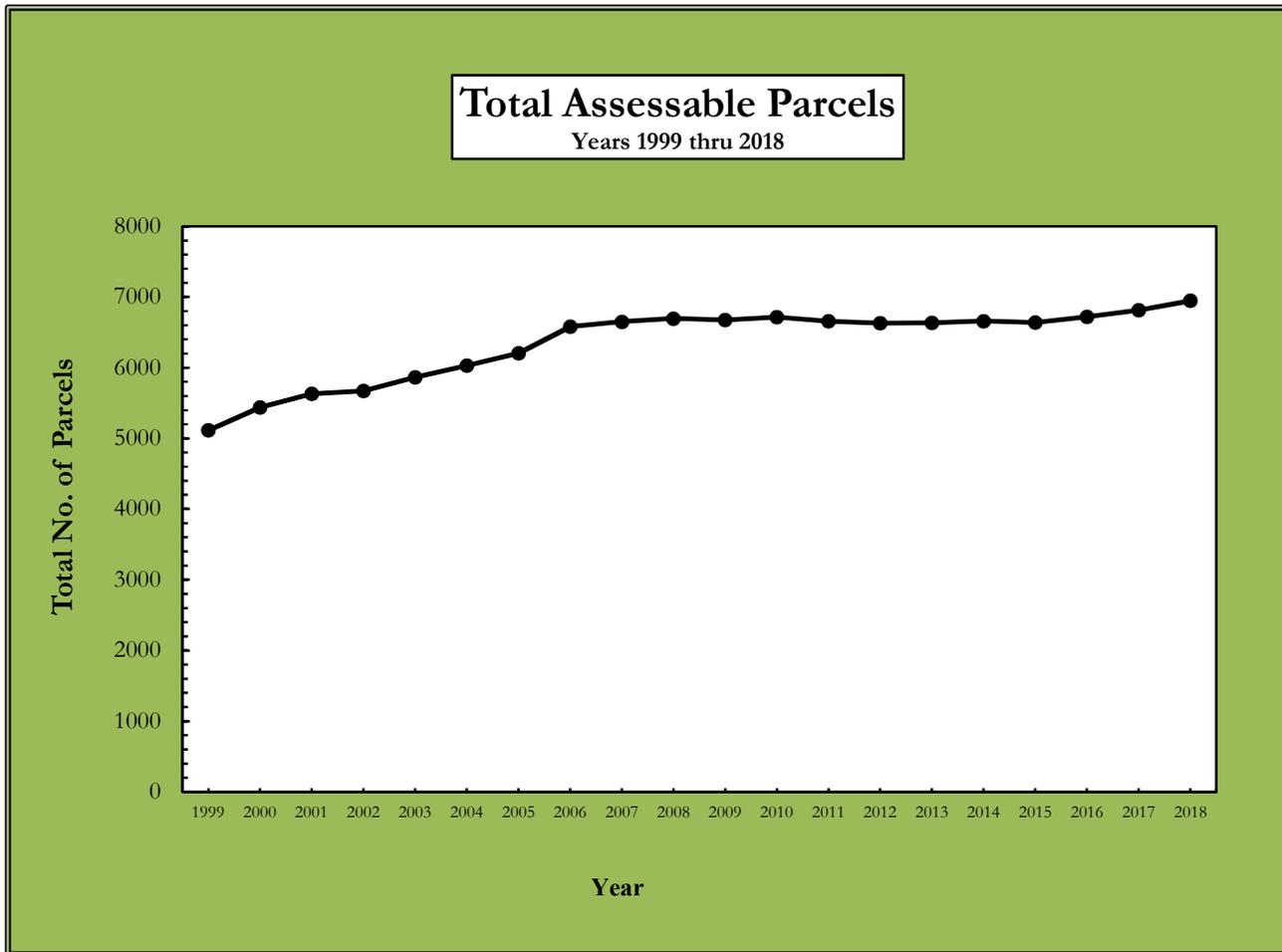
PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Professional Services	\$ 52,068	\$ 52,000	\$ 114,500	100.00%
Totals	\$ 52,068	\$ 52,000	\$ 114,500	100.00%

PERSONNEL Contract with qualified professional for assessment services.

2019 BUDGET HIGHLIGHTS

Increased the budget to allow for a market adjustment revaluation in 2019 at a cost of \$62,500.



Department Total Expenditures by Year:

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
	\$51,193	\$50,601	\$132,846	\$52,068	\$52,000	\$114,500
Percentage Change		-1.16%	162.54%	-60.81%	-0.13%	120.19%

GENERAL GOVERNMENT

ADMINISTRATION - BUILDINGS AND PLANT

MISSION To provide a safe, functional, well-maintained and cost-effective infrastructure by maintaining the village hall and public safety facilities.

GOALS Maintain contracts for cleaning services and for HVAC services. Annually paint, wax and perform other repairs of the facilities utilizing public works staff. Periodically contract for carpet cleanings and other needed maintenance issues.

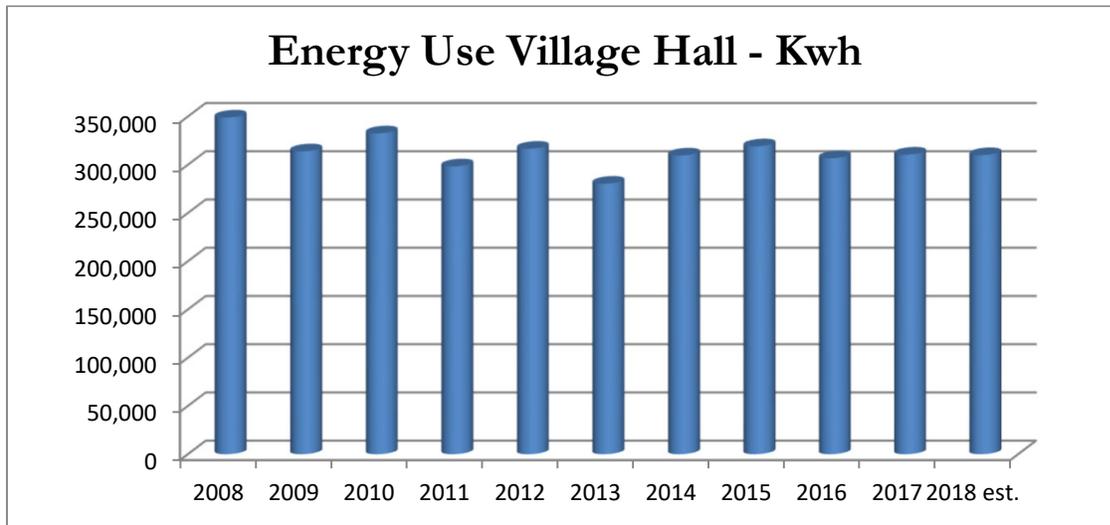
ACCOMPLISHMENTS

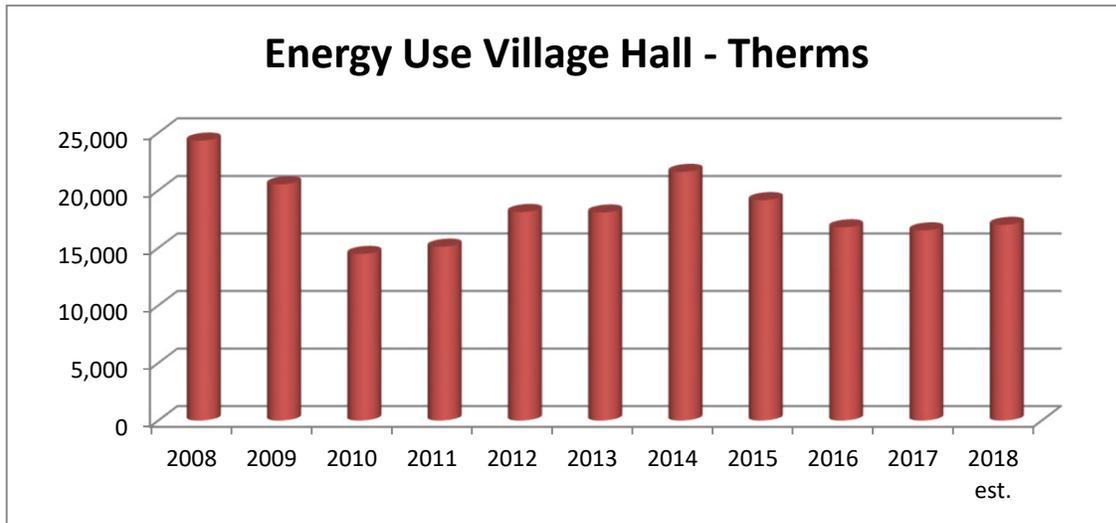
2018	Continued utilizing fire department personnel for cleaning services.
2017	Continued daily maintenance of the facility by fire department personnel. Contracted with local vendor to make upgrades to HVAC system.
2016	Continued daily maintenance of the facility by fire department personnel. Contracted with local vendor to make upgrades to HVAC system.

PROGRAM MEASURES

Years	Kilowatt Hours	Therms
2008	348,960	24,319
2009	313,920	20,522
2010	332,560	14,470
2011	298,320	15,100
2012	316,640	18,115
2013	280,400	18,071
2014	309,600	21,601
2015	319,120	19,147
2016	306,800	16,782
2017	310,560	16,517
2018 est.	310,000	17,000

(See graph below and on following page for the chart above.)





PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ 2,546	\$ 1,000	\$ 1,000	1.45%
Telephone	3,750	-	-	0.00%
Utilities	22,696	23,000	23,000	33.38%
Repairs and Maintenance	23,203	26,100	26,100	37.88%
Supplies	5,584	7,000	7,000	10.16%
Employee benefits	1,765	1,300	1,300	1.89%
Wages	9,615	15,500	10,500	15.24%
Totals	\$ 69,159	\$ 73,900	\$ 68,900	100.00%

Personnel: One part-time employee is in the department for each year reported above.

2019 BUDGET HIGHLIGHTS

Decreased wages by \$5,000 based on historical trends. No other changes were made.

Department Total Expenditures by Year:

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
	\$83,023	\$71,739	\$69,799	\$69,159	\$73,900	\$68,900
Percentage Change		-13.59%	-2.70%	-0.92%	6.86%	-6.77%

GENERAL GOVERNMENT

ADMINISTRATION - BOARD OF APPEALS

MISSION To provide a safe community and create a unique community identity through hearing all appeals from applicants for zoning related issues.

GOALS Meet as often as necessary in order to timely hear all cases and make decisions based on facts.
 Prepare proper notices of hearings and allow for adequate due process of such hearings.
 Post hearings as required by law and hold hearings as scheduled.

ACCOMPLISHMENTS

Performance Measures	2016 Results	2017 Results	2018 Results thru 9/30/18
Number of Applications for Appeals/Variances	1	1	0
Number of Approvals	1	1	0
Number of Denials	0	0	0
Number of Withdrawals	0	0	0

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Employee Benefits	\$ 6	\$ 50	\$ 50	10.00%
Wages	80	450	450	90.00%
Totals	\$ 86	\$ 500	\$ 500	100.00%

PERSONNEL 5 part-time members, 2 alternates, each budget year

2019 BUDGET HIGHLIGHTS

No changes expected in the budget for 2019. Included in budget above is cost to cover five meetings per year.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$129	\$0	\$86	\$86	\$500	\$500
Percentage Change				481%	0.00%

GENERAL GOVERNMENT

ADMINISTRATION - PROPERTY, LIABILITY AND WORK COMP INSURANCE

MISSION To help maintain a strong financial position by providing property, general liability, police professional, automotive, workers compensation, public officials and other types of insurance in order to protect the assets of the village.

GOALS Improve or maintain loss results from previous year.
 Minimize risk of loss using the most cost/beneficial means of educating and training.
 Internally review loss information on a quarterly basis.

ACCOMPLISHMENTS

	Workers Compensation		Liability Losses		Property Claims
	Number	Dollar Amount	Number	Dollar Amount	Number - Dollar
2009	10	\$36,617	9	\$9,525	5 - \$8,000
2010	14	\$40,048	6	\$66,104	0
2011	16	\$75,502	13	\$166,456	3 - \$286,735
2012	16	\$76,592	10	\$34,923	1 - \$23,890
2013	11	\$11,691	3	\$3,500	2 - \$89,077
2014	17	\$57,320	5	\$8,490	2 - \$1,291
2015	12	\$307,480	4	\$3,841	1 - \$23,776
2016	15	\$41,562	8	\$21,717	1 - \$18,949
2017	9	\$5,382	6	\$69,195	3 - \$9,381
2018 Estimate	10	\$90,000	3	\$71,600	1 - \$44,200

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Insurance Deductible	\$ 5,022	\$ 3,000	\$ 3,000	1.48%
Property Insurance	49,086	50,000	50,000	24.65%
General Liability & Umbrella	29,945	29,000	29,000	14.30%
Crime insurance	945	300	300	0.15%
Worker's Compensation	105,239	95,000	95,000	46.84%
Vehicles	24,612	25,000	25,000	12.33%
Bonds for Public Officials	150	500	500	0.25%
Totals	\$ 214,999	\$ 202,800	\$ 202,800	100.00%

2019 BUDGET HIGHLIGHTS

No anticipated changes are expected in the premiums for 2019.

Department Total Expenditures by Year:

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
	\$191,493	\$185,714	\$179,253	\$214,999	\$202,800	\$202,800
Percentage Change		-3.02%	-3.48%	19.94%	-5.67%	0.00%

GENERAL GOVERNMENT

ADMINISTRATION - CONTINGENCIES & UNCOLLECTIBLE ACCOUNTS

MISSION Maintain a strong financial position by providing contingencies for possible uncollectible accounts.

GOALS To minimize the use of these funds by increasing collection efforts.

ACCOMPLISHMENTS

Each year, actual expenditures have remained lower than the budgeted amount.

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Judgments and Losses	\$ -	\$ -	\$ -	0.00%
Contingencies	-	-	-	0.00%
Uncollectible Taxes	7,115	5,000	5,000	100.00%
Uncollectible Accounts	-	-	-	0.00%
Totals	\$ 7,115	\$ 5,000	\$ 5,000	100.00%

2019 BUDGET HIGHLIGHTS

No changes are being made to the 2019 budget document.

Department Total Expenditures by Year:

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
	\$6,731	\$17,296	\$15,086	\$7,115	\$5,000	\$5,000
Percentage Change		156.96%	-12.78%	-52.84%	-29.73%	0.00%

PUBLIC SAFETY

HEALTH AND HUMAN SERVICES

MISSION To provide a safe and secure community by providing animal control services to pick up strays and wild animals.

GOALS Have animal control officer continue to be available and work with village staff in order to minimize animal control problems.
 Timely response to all complaints regarding animal control.
 At least annually, report to the board activity within the department.
 Continue efforts toward full compliance with licensing of dogs.

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Telephone	\$ 608	\$ 600	\$ 600	1.31%
Supplies	-	9,700	10,000	21.88%
Employee Benefits	6,896	5,400	7,600	16.63%
Wages	24,187	25,700	27,500	60.18%
Totals	\$ 31,691	\$ 41,400	\$ 45,700	100.00%

PERSONNEL 1 full-time animal control officer with several part-time CART team members
(Note: full-time position is shared cost with Community Development.)

2019 BUDGET HIGHLIGHTS

Increased wages and benefits by \$4,000 to allow for a 2.5% increase in wages and a 15% increase in health insurance premiums and increased supplies by \$300.

Department Total Expenditures by Year:

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
	\$24,633	\$24,433	\$21,958	\$31,691	\$41,400	\$45,700
Percentage Change		-0.81%	-10.13%	44.33%	30.64%	10.39%

PUBLIC SAFETY

POLICE

MISSION To provide a safe and secure community for residents, businesses, employees and visitors.

GOALS

- Enforce all state, county and village laws relevant to criminal codes, traffic control and parking enforcement on a 24 hour basis.
- Develop proactive neighborhood policing and traffic patrols.
- Serve warrants, petitions and legal documents as needed.
- Work with court officials in prosecuting cases.
- Conduct directed enforcement intervention programs.
- Target accident areas and promote responsible alcohol sales and consumption by meeting with Tavern League members.

ACCOMPLISHMENTS: In 2018, provided three security guards for oversight of quarry swimming areas.

Year	Total Calls	Citations Issued	Warnings Issued	Defects	Totals
2018 thru 8/31	Not available	1,587	1,359	Not available	2,946
2017	Not available	2,325	1,967	Not available	4,292
2016	11,382	1,740	1,840	308	3,888
2015	12,088	2,713	1,558	291	4,562
2014	11,590	3,371	1,695	102	5,168
2013	11,762	3,203	1,308	98	4,609
2012	13,301	3,835	1,732	114	5,681
2011	12,630	2,922	102	102	3,126
2010	11,936	2,856	1,551	98	4,505
2009	Not available	2,491	1,438	119	4,048
2008	Not available	1,894	817	159	2,870
2007	Not available	1,647	534	83	2,264
2006	Not available	2,816	716	123	3,655
2005	Not available	2,921	714	110	3,745
2004	Not available	2,764	902	159	3,825

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ 1,636,221	\$ 1,680,500	\$ 1,679,000	92.02%
Telephone	4,398	3,900	4,400	0.24%
Utilities	6,148	7,000	7,000	0.38%
Repairs, Maintenance and Fuel	74,462	58,000	80,000	4.38%
Supplies	4,288	6,000	6,000	0.33%
Employee Benefits	1,982	2,300	3,400	0.19%
Wages (Crossing Guards)	25,694	27,500	44,800	2.46%
Totals	\$ 1,753,193	\$ 1,785,200	\$ 1,824,600	100.00%

Police Department - Continued

Contracted Personnel: Contracted with Brown County for 360 hours of police protection each week (five, 8-hour shifts per day) plus three, 40 hour community police officers. See following page for number of part-time positions hired each year.

PERSONNEL

Quarry security guards
Part-time crossing guards

2017	2018	2019
0	0	4
6	6	6

2019 BUDGET HIGHLIGHTS

Police services contract with Brown County Sheriff will remain unchanged in 2019 from 2018 contract amount with the signing of a new contract for the years 2019-2021. Increased wages and benefits by \$18,400 to add security guards for the quarry swimming area for months of June-August. Increased repairs, maintenance and fuel by \$22,000 based on fuel prices increasing and estimated actual amount for 2018.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$1,626,591	\$1,668,275	\$1,697,249	\$1,753,193	\$1,785,200	\$1,824,600
Percentage Change	2.56%	1.74%	3.30%	1.83%	2.21%

PUBLIC SAFETY

FIRE DEPARTMENT

MISSION Dedicated to continuous improvement in firefighter safety and efficiency by providing the highest level of education and equipment, while meeting all applicable national standards.

GOALS

- Continue to address strategic initiatives in response to community growth.
- Address identified community risks and enhance public safety by delivering the highest level of professional services.
- Perform fire inspections, public education programs and home visits.
- Analyze regional and national trends in fire prevention techniques to determine best practices and make necessary adjustments to staffing, education and service levels.

ACCOMPLISHMENTS

2018	Updated fire protection and prevention ordinance. Took delivery of new 1800 gallon water tender. Applied for and received grants for safety equipment.
2017	Refurbish the fire station kitchen with new cabinets, appliances and countertops. Repaired damaged concrete, floor drains and applied an epoxy coating to the apparatus floor. Planned and implemented the First Annual Community Safety Day. Increased education sessions offered and participation by 35%.
2016	units. Received a grant from WPS that provided materials and funding installing carbon monoxide detectors. Participated in the "CPR Challenge" day in an attempt to train 1,000 people in the county on CPR.

Budgeted Performance Measures	2011	2012	2013	2014	2015	2016	2017	2018 estimate
Total Inspections	2,452	2,493	2,493	2,500	2,376	2,123	2,425	2,575
Total Emergency Calls	104	156	207	340	503	340	537	320
Total Population	17,728	18,166	18,348	18,703	18,901	19,295	19,371	19,508
Total Number of Occupancies Inspected	1,150	1,165	1,165	1,169	1,188	1,062	1,118	1,129
Per capita spending	\$27.53	\$27.78	\$28.40	\$33.26	\$34.26	\$39.27	\$39.11	\$42.29
Total Cost of Emergency Calls	\$ 488,140	\$ 504,641	\$ 521,084	\$ 622,129	\$ 647,642	\$ 757,759	\$ 757,566	\$ 825,000
Total Emergency Calls Per 1000 Population	5.9	8.6	11.3	18.2	26.6	17.6	27.7	16.4
Total Cost Per Emergency Call	\$4,694	\$3,235	\$2,517	\$1,830	\$1,288	\$2,229	\$1,411	\$2,578

Response Time Results		
Years	Total Calls	Response Time
2009	261	7:42 minutes
2010	258	8:10 minutes
2011	274	8:01 minutes
2012	332	7:37 minutes
2013	414	7:30 minutes
2014	616	6:13 minutes
2015	740	6:12 minutes
2016	805	5:42 minutes
2017	928	6:28 minutes
2018	thru 9/30/18	6:43 minutes

Please note that total calls in the table above includes false alarms; total emergency calls in the budget performance measures table above includes calls that required fire department emergency services such as a fire call or a vehicular accident.

EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Telephone	\$ 5,327	\$ 6,000	\$ 6,000	0.65%
Utilities	17,312	21,000	19,000	2.04%
Public Fire Protection	51,451	51,500	51,500	5.54%
Repairs, Maintenance and Fuel	34,556	44,000	44,000	4.73%
Workshops and Conferences	11,742	14,000	14,000	1.51%
Supplies	39,334	34,000	39,000	4.19%
Employee Benefits	112,224	130,600	137,000	14.73%
Salary and Wages	537,071	575,400	619,400	66.61%
Totals	\$ 809,017	\$ 876,500	\$ 929,900	0.00%

PERSONNEL

	2017	2018	2019
Fire chief (FT)	1	1	1
Fire captain (FT)	3	3	3
Firefighter (FT)	0	1	2
Paid on call, inspectors (PT)	42	41	41

2019 Fire Dept. Budget Analysis:

Increased salaries and benefits by \$25,400 to allow for increase wages by 2.5%, plus possible step increase, and increase in health insurance premium of 15%. Decreased utilities by \$2,000 based on recent historical trends. Increased supplies by \$5,000 based on historical trends.

Fire Station #2 - Performance Measurers: Building Facility

Years	Kilowats	Therms
2014	10,933	3,077
2015	19,241	2,242
2016	11,967	2,200
2017	12,182	2,005
2018 est.	12,000	2,100

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$889,037	\$699,093	\$809,030	\$809,017	\$876,500	\$929,900
Percentage Change	-21.37%	15.73%	0.00%	8.34%	6.09%

PUBLIC SAFETY

RESCUE SERVICES

MISSION To provide a safe community for residents, businesses, employees and visitors by providing rescue and emergency medical services through utilization of 911 services.

GOALS

- Maintain full-time paramedic services.
- Offer training services to fire department personnel and to the residents of Howard.
- Enhance public safety by using infrared capabilities of the helicopter.
- Expand and promote the AED (automatic external defibrillator) in the community.
- Develop and implement training programs and exercises for fire personnel.
- Attend the fire department open house and assist in public training and awareness.
- Train police on use of helicopter infrared system.

ACCOMPLISHMENTS

PERFORMANCE MEASUREMENT		
	Total Calls, No. transported	Response Time
2018 thru 8/31/18	843, 555	5.60 minutes
2017	1169, 779	5.10 minutes
2016	1061, 774	5.50 minutes
2015	1001, 744	5.40 minutes
2014	996, 731	57% under 5 minutes
2013	897, 669	4.80 minutes
2012	879, 635	4.90 minutes
2011	833, 675	4.60 minutes
2010	724, n/a	4.60 minutes
2009	602, n/a	4.60 minutes

n/a = not available

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ 152,889	\$ 147,900	\$ 147,900	96.10%
Utilities	5,202	6,000	6,000	3.90%
Totals	\$ 158,091	\$ 153,900	\$ 153,900	100.00%

PERSONNEL

Contract with County Rescue

2019 Rescue Budget Analysis:

Contracted services for the existing contract with County Rescue, is not expected to change in 2019. No change was made to the utilities budget.

Department Total Expenditures by Year:

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
	\$172,649	\$170,875	\$165,388	\$158,091	\$153,900	\$153,900
Percentage Change		-1.03%	-3.21%	-4.41%	-2.65%	0.00%

PUBLIC WORKS

ADMINISTRATION

MISSION To provide a safe, functional, well-maintained and cost-effective infrastructure. Maintain a workforce of well-trained, competent employees.

GOALS Continue to provide cost effective public works services to the residents of Howard.
To monitor, evaluate and review the services and personnel provided by the department.
Provide information to the public through email, web postings, mailings, newsletters, door hangers, phone or other available resources.

ACCOMPLISHMENTS

2018	Hired one full-time deputy director via promotion. Hired a new full-time engineer tech to replace the person promoted and a new laborer to replace a retired employee.
2017	Moved part-time clerical position to a full-time position. Continued daily scheduling of workers and training of staff. Completed all required annual utility reports by deadlines.
2016	Hired one, new full-time laborer. Continued daily scheduling of workers and training of staff.

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ 2,389	\$ 6,000	\$ 6,000	4.26%
Telephone	795	1,200	2,200	1.56%
Workshops and conferences	120	1,000	1,500	1.07%
Dues & subscriptions	1,356	1,000	1,000	0.71%
Supplies	5,312	7,600	7,600	5.40%
Contra payroll	-	-	-	
Employee Benefits	17,490	21,800	26,900	19.12%
Salaries and wages	62,000	94,000	95,500	67.87%
Totals	\$ 89,462	\$ 132,600	\$ 140,700	100.00%

PERSONNEL

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
Public Works Director	0.4	0.4	0.4
PW Deputy Director	0	0.4	0.4
Administrative assistants (2 FT)	0.4	0.4	0.4
Part-time staff	0	0	0

2019 BUDGET HIGHLIGHTS

Increased salaries and benefits by \$6,600 to allow for a 2.5% increase in wages and a 15% increase in health insurance premiums.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$66,745	\$81,064	\$80,960	\$89,462	\$132,600	\$140,700
Percentage Change	21.45%	-0.13%	10.50%	48.22%	6.11%

PUBLIC WORKS

STREETS AND STREET LIGHTS

MISSION To provide a safe, functional, well-maintained and cost-effective infrastructure.

GOALS Provide a safe and functional transportation system.
 Maintain, evaluate and upgrade (as needed) streets, signs and street lighting systems.
 Continue to budget for a crack-sealing program.

ACCOMPLISHMENTS

2018	Completed resurfacing plan. Coordinated with Pittsfield to replace failed roadway. Installed new pedestrian crossing on Cardinal Lane.
2017	Performed annual pruning of street trees that enhanced the beauty of the community. Added new signage to arboretum at Spring Green Park.
2016	Staff demolished the old North Star Hotel and made property ready for sale. Installed wayfinding signage.

Quantitative Performance Measures	2015	2016	2017	2018
No. Street Lights in the Village	1143	1142	1522	1522
No. Traffic Signals	6	6	6	6
No. of Roundabouts	28	30	30	30

PROGRAM EXPENDITURES

Street Department:

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ 24,447	\$ 25,000	\$ 25,000	2.50%
Telephone	2,285	1,400	1,400	0.14%
Utilities	5,807	-	-	
Repairs, Maintenance and Fuel	119,494	125,000	135,000	13.48%
Workshops and Conferences	2,347	3,000	3,000	0.30%
Dues and subscriptions	331	500	500	0.05%
Supplies	107,499	70,000	70,000	6.99%
Contra payroll	-	-	-	0.00%
Employee Benefits	242,438	204,300	211,500	21.12%
Salaries and wages	578,731	532,400	555,100	55.43%
Totals	\$ 1,083,379	\$ 961,600	\$ 1,001,500	100.00%

Street Lighting:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$306,120	\$320,227	\$305,821	\$313,917	\$325,000	\$320,000
Percentage Change	4.61%	-4.50%	2.65%	3.53%	-1.54%

PERSONNEL

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
Working Foreman	0.65	0.65	0.60
Park Superintendent/Forester	1.00	1.00	1.00
Laborer	5.80	6.60	6.00
GIS Coordinator	0.35	0.35	0.35
Total Full-time positions	7.80	8.60	7.95
Part-time Laborers (4 positions)	0.90	0.90	0.90
Forester intern (3 part-time)	.50	.50	.50
Park maintenance (2 part-time)	.75	.75	.75

2019 BUDGET HIGHLIGHTS

Street Operations:

Increased employee benefits and wages by \$29,900 to allow for a 2.5% increase in wages, plus possible step increase, and a 15% increase in health insurance premiums. Increased repairs and fuel by \$10,000 to allow for cost increases in 2019. No other changes made to budget amounts for 2019.

Street Lights:

Decreased budget for 2019 by \$5,000 based on historical trends.

Street Dept. Summary (excludes lighting)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
	\$789,701	\$859,485	\$863,997	\$1,083,379	\$961,600	\$1,001,500
Percentage Change		8.84%	0.52%	25.39%	-11.24%	4.15%

PUBLIC WORKS

MECHANICS

MISSION To provide a safe, functional, well-maintained and cost-effective infrastructure and asset inventory by providing mechanical services to all village departments, auto fleet and equipment.

GOALS Minimize the down time on vehicles by fixing problems and preventative maintenance. Perform as much work "in-house" as possible. Continue to fabricate tools that will enhance the productivity of the public works department when opportunities are provided.

ACCOMPLISHMENTS

2018 - 2016	Continued to perform maintenance of all village equipment through scheduled programming and on emergency needed basis resulting in little or no down time.
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PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Repairs and maintenance	\$ 884	\$ 1,000	\$ 1,000	0.66%
Workshops and conferences	-	300	300	0.20%
Supplies	9,179	11,000	11,000	7.30%
Employee Benefits	48,136	40,300	36,000	23.89%
Wages	94,307	102,000	102,400	67.95%
Totals	\$ 152,506	\$ 154,600	\$ 150,700	100.00%

PERSONNEL

2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
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Mechanic 1	1.6	1.6	1.6
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2019 BUDGET HIGHLIGHTS

Decreased wages and benefits by \$3,900 based on estimated historical costs and trends for 2019.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$137,164	\$152,452	\$154,546	\$152,506	\$154,600	\$150,700
Percentage Change	11.15%	1.37%	-1.32%	1.37%	-2.52%

PUBLIC WORKS

SNOW AND ICE REMOVAL

- MISSION** To provide a safe, functional, well-maintained and cost-effective infrastructure.
- GOALS**
- Clear snowfall from streets within 12 hours of snow completion.
 - Maintain the roads for safe winter driving conditions through timely use of personnel and equipment.
 - Continue to maintain snow removal equipment.
 - Prioritize collector streets for plowing and rotate priority of residential street plowing duties.

ACCOMPLISHMENTS

2018	Had a record snowfall in April 2018 of 24" in one storm.
2017	Continued to provide clearing services of all village owned streets during major and minor snow events. Cleared all roads within 12 hours of event. Continued prewetting service.
2016	Continued new practice of applying wet mix before storms. Cleared snows from events within 24 hours.

EVALUATION OF RESULTS

	2015	2016	2017	2018 estimates
Number of Street Miles	106	107	108	108
Tons of salt purchased	505	1,041	697	697
Number of Snow Events	30	15	15	15
Average Cost Per Mile of Street Per Event	\$36.47	\$94.10	\$117.99	\$124.26
Average Cost Per Snow Fall	\$3,865	\$10,069	\$12,743	\$13,420

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Repairs, Maintenance and Fuel	\$ 50,701	\$ 40,000	\$ 40,000	19.58%
Supplies	62,607	75,000	75,000	36.71%
Employee Benefits	28,829	25,900	26,700	13.07%
Wages	49,010	60,400	62,600	30.64%
Totals	\$ 191,147	\$ 201,300	\$ 204,300	100.00%

PERSONNEL

2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
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Laborer	1	1	1
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2019 BUDGET HIGHLIGHTS

Increased wages and benefits by \$3,000 to allow for a 2.5% increase in wages and a 15% increase in health insurance.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$199,220	\$115,963	\$151,031	\$191,147	\$201,300	\$204,300
Percentage Change	-41.79%	30.24%	26.56%	5.31%	1.49%

PUBLIC WORKS

BUILDING OPERATIONS

MISSION To provide safe, functional, well-maintained and cost-effective infrastructure and asset inventory.

GOALS

- Continue to update facilities with preventative maintenance and daily upkeep.
- Utilize contracted services to maintain the buildings with cleaning, painting and general maintenance as directed by staff.
- Perform daily cleaning and general building maintenance.
- Evaluate the performance of the contracted services and communicate any additional needs or those functions not being performed.

ACCOMPLISHMENTS

2018	Designed and bid fuel storage facility replacement.
2017	Switched over to a private company to provide cleaning services. Replaced storm windows. Continued replacement of shop heating units.
2016	Continued performing cleaning services utilizing fire department staff.

	2014	2015	2016	2017	2018 est.
Kilowats Used	131,920	123,360	116,880	127,680	125,000
Therms Used	18,574	13,388	10,744	13,330	13,000

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$29,396	\$25,000	\$30,000	35.50%
Telephone	10,266	5,500	5,500	6.51%
Utilities	22,269	27,000	30,000	35.50%
Repairs and Maintenance	8,320	13,000	13,000	15.38%
Supplies	2,686	6,000	6,000	7.10%
Employee Benefits	415	-	-	0.00%
Wages	3,142	-	-	0.00%
Totals	\$76,494	\$76,500	\$84,500	100.00%

PERSONNEL Starting 2018, contracted for this service. In 2017, one part-time employee.

2019 BUDGET HIGHLIGHTS

Added \$5,000 to contracted services and increased utilities by \$3,000 based on recent historical trends.

Department Total Expenditures by Year:

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
	\$72,950	\$63,051	\$57,938	\$76,494	\$76,500	\$84,500
Percentage Change		-13.57%	-8.11%	32.03%	0.01%	10.46%

PUBLIC WORKS

SANITATION

MISSION To provide a safe and healthy community by providing sanitation collection services to the residential properties within the village.

- GOALS**
- Pickup 100% of residential refuse weekly for all residents.
 - Continue to monitor services of garbage collection contract.
 - Pick up all curbside refuse the day scheduled for collection.
 - Continue to provide weekly curbside pickup of refuse unable to fit into containers as special pickups.
 - Continue education of public regarding hours of pickup and requirements of containers.
 - Track any customer complaints or requests for discussions with contractor.
 - Receive daily reports from contractor on garbage pickup.

ACCOMPLISHMENTS

2016-2018	Continue to divert recycling materials from landfills as evidence by the chart below. Performed services with few complaints from customers.
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Year	Tipping Fees/ton	Tons to Landfill	Tons of Recycling	Total Waste	Percentage of Recycling	Annual Recycling Lbs. Per Person
2000	\$ 17.80	3,618	1,472	5,089	28.93%	217
2001	\$ 17.00	3,778	1,652	5,430	30.42%	239
2002	\$ 18.60	3,964	1,221	5,185	23.55%	170
2003	\$ 21.66	4,255	1,080	5,335	20.24%	144
2004	\$ 19.50	4,073	1,112	5,185	21.45%	146
2005	\$ 19.00	3,981	1,164	5,145	22.62%	150
2006	\$ 17.50	4,054	1,301	5,355	24.30%	165
2007	\$ 17.50	4,077	1,299	5,376	24.16%	164
2008	\$ 23.10	4,370	1,195	5,565	21.47%	150
2009	\$ 30.00	4,075	1,440	5,515	26.11%	179
2010	\$ 37.10	4,234	1,520	5,754	26.42%	184
2011	\$ 37.10	3,986	1,336	5,322	25.10%	162
2012	\$ 40.00	4,215	1,434	5,649	25.39%	158
2013	\$ 40.00	4,189	1,440	5,629	25.58%	157
2014	\$ 40.60	4,242	1,525	5,767	26.44%	163
2015	\$ 41.25	4,458	1,517	5,975	25.39%	161
2016	\$ 41.25	5,088	1,558	6,646	23.44%	161
2017	\$ 41.50	4,795	1,587	6,382	24.87%	164
2018 est.	\$ 42.00	4,800	1,590	6,390	24.88%	164
Totals		27,724	9,002	36,724	24.51%	

Yard waste is considered recycling materials but the tonnage is not measured nor included in the table above.

The state mandated curbside recycling in 1994; the village began in October 1994. The state mandates a certain amount of pounds per person in recycling collections to allow a municipality to become eligible for recycling grants which the village has met every year of the program.

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted services-curb side pickup	\$ 264,839	\$ 274,700	\$ 281,900	52.23%
Repairs, maintenance & fuel	9,255	11,000	11,000	2.04%
Tonnage of waste-tipping fees	186,760	210,000	201,000	37.24%
Supplies	4,426	12,000	10,000	1.85%
Employee Benefits	210	10,400	10,700	1.98%
Wages	565	24,300	25,100	4.65%
Totals	\$ 466,055	\$ 542,400	\$ 539,700	100.00%

PERSONNEL

2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
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Garbage Laborer	0.4	0.4	0.4
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2019 Sanitation Budget Analysis:

Increased contracted services by \$6,600 based on existing contract. Increased wages and benefits by \$1,100 to allow for 2.5% wage increase and 15% decrease in health insurance premiums. Decreased tonnage by \$9,000 based on actual results and historical trends.

Department Total Expenditures by Year:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$483,955	\$489,153	\$523,269	\$466,055	\$542,400	\$539,700
Percentage Change	1.07%	6.97%	-10.93%	16.38%	-0.50%

PUBLIC WORKS

RECYCLING

MISSION To provide a safe and healthy community and create a unique community identity by providing curbside recycling collection services for all residents of the village.

GOALS

- Continue to provide biweekly curbside pickup of recycling materials.
- Provide public with information about recycling services available.
- Provide curbside pickup of yard waste during seasonal periods and provide compost site and wood chip site at public works facility.
- Continue to provide yard waste drop-off site and assist in beautification of the village by allowing for reuse of yard waste after turning to mulch.

ACCOMPLISHMENTS

Continued to qualify for recycling grants based on tonnage per person collected.
See preceding page for quantitative measures on the recycling program.

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ 158,007	\$ 164,100	\$ 169,200	97.13%
Supplies & other services	3,999	2,500	5,000	2.87%
Employee Benefits	-	-	-	0.00%
Wages	-	-	-	0.00%
Totals	\$ 162,006	\$ 166,600	\$ 174,200	100.00%

PERSONNEL

2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
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Laborer	0	0	0
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2019 BUDGET HIGHLIGHTS

Increased contracted services by \$5,100 based on the existing contract for recycling services from Harter's Fox Valley Disposal, LLC and adding 100 units in 2019.

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$153,930	\$152,152	\$166,724	\$162,006	\$166,600	\$174,200
Percentage Change	-1.16%	9.58%	-2.83%	2.84%	4.56%

PUBLIC WORKS

PARK MAINTENANCE

MISSION To provide a safe and secure community for residents, businesses, employees and visitors. To create a unique community identity. To recruit and maintain well-trained, competent workforce.

GOALS Implement and evaluate park maintenance programs.
 Provide parks, facilities, and open space for year-round recreation opportunities at a level consistent with community needs.
 Operate the department in an efficient and economical manner.

ACCOMPLISHMENTS

2018	Completed installation of signage at Spring Green aboretum. Added organics to playing fields (soccer/baseball).
2017	Created new signs for the trees in aboretum. Planted new trees in the arboretum to expand the enjoyment of residents. Continued pruning schedule of street trees. Continued daily maintenance programs of park facilities. Removed ash trees from parks due to disease.
2016	Continued maintenance of fields and park facilities to allow use. Opened new hockey rink for use at Pinewood Park during winter and summer months. Added garbage and recycling recepticles at parks. Performed disc golf course relocation of baskets.

Parks & Forestry Performance Measures					
Years	Number of Athletic Fields	Number of Playgrounds	Number of Trees Planted	Tree Population	Forestry hours by laborers
2018 est.	28	10		9,686	
2017	28	10		9,686	
2016	28	10	210	9,686	1,232
2015	25	10	226	9,476	1,500
2014	25	9	96	9,250	1,400
2013	25	9	227	9,154	1,700
2012	25	9	279	8,927	1,725
2011	25	9	554	8,698	1,296
2010	25	9	267	8,144	1,843
2009	25	9	375	7,919	1,000
2008	25	9	400	7,583	2,000

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ 23,589	\$ 24,000	\$ 24,000	6.94%
Utilities	25,691	24,000	27,000	7.81%
Repairs, maintenance and fuel	66,271	57,000	68,500	19.82%
Workshops and conferences	315	1,500	1,500	0.43%
Supplies and other expenses	71,653	65,000	65,000	18.81%
Employee benefits	44,541	34,500	33,100	9.58%
Salaries and wages	109,820	119,400	126,500	36.60%
Totals	\$ 341,880	\$ 325,400	\$ 345,600	100.00%

PERSONNEL

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
Park Laborer	1	1	1
Total positions	1	1	1

Park Maintenance	2	2	2
Quarry concessions <i>(15 part-time positions)</i>	0	0	1

2019 BUDGET HIGHLIGHTS

Increased wages and benefits by \$5,700 to allow for a concession person at the quarry. Increased utilities by \$3,000 based on historical trends and estimated cost increase. Increased repairs & fuel by \$11,500 based on historical trends.

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
	\$271,609	\$389,055	\$341,440	\$341,880	\$325,400	\$345,600
Percentage Change		43.24%	-12.24%	0.13%	-4.82%	6.21%

COMMUNITY DEVELOPMENT

PLANNING AND DEVELOPMENT

MISSION Create a unique community identity with a strong sense of place through development and redevelopment.

GOALS

- Encourage the use of programs for promotion of industrial and commercial development.
- Encourage commercial development in smaller neighborhood centers and the larger village center rather than strips along main thoroughfares.
- Identify areas for industrial and commercial activities.
- Identify growth areas for residential uses to utilize existing utilities and public services.
- Promote an adequate supply and mix of housing types for individuals of all income levels.
- Broaden the tax base and strengthen the village's economy and employment base through the expansion of the current balance of commercial and industrial activity.
- Develop a variety of quality housing opportunities that promote efficient use of public services and transportation corridors.
- Work with developers to redevelop the Highway 41/29 corridor.
- Market and coordinate the sale of industrial and business park properties.
- Coordinate development of village center and surrounding area.

ACCOMPLISHMENTS

2018	Created and adopted an official map for the village. Obtained two developer agreements for new businesses in TIF districts. Village center completed construction of two apartment buildings.
2017	Closed on all the remaining lots on original Spring Green subdivision and sold all 30 lots created in phase II of the project in two days.
2016	Completed the third year of the 3-year Gus Macker 3-on-3 basketball tournament contract. Accepted offers on all the remaining lots in Spring Green Subdivision.

Activity and Accomplishments For Community Development	2012	2013	2014	2015	2016	2017	2018 thru 11/15
No. lots created by land division	44	48	42	45	151	84	92
No. Rezoning Issues	4	3	3	4	11	6	7
No. Conditional Use Permit Applications	6	6	2	10	7	4	2
No. Comprehensive Plan Amendments	-	-	-	-	-	-	-
No. Road vacations	1	1	1	2	1	1	-
No. Area Development Plans Reviewed	1	-	-	-	-	-	-
Other issues	6	9	6	4	-	2	5
Administrative Appeals	-	-	-	-	-	-	-
Planned Developments	-	-	9	13	10	4	-
Ordinance Amendments	5	2	6	2	3	2	3
Site Plan Reviews	19	22	24	19	18	20	14

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ 4,262	\$ 10,000	\$ 10,000	6.67%
Telephone	2,137	1,500	1,500	1.00%
Workshops and conferences	-	1,400	1,400	0.93%
Dues & subscriptions	475	500	500	0.33%
Supplies	301	1,000	1,000	0.67%
Contra payroll	-	-	-	
Employee Benefits	19,666	17,800	20,600	11.87%
Salaries	115,411	117,800	117,800	78.53%
Totals	\$ 142,252	\$ 150,000	\$ 152,800	0.00%

PERSONNEL

	2017 Positions Authorized	2018 Positions Authorized	2019 Positions Authorized
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Director of Community Development (full-time)	0.9	0.9	0.9
Plan Commission (part-time)	7.0	7.0	7.0
Code Enforcement (full-time)	0.5	0.5	0.4

Note: Plan Commission members are not compensated and are not included on employee summary on page 12.

2019 Community Development Budget Analysis:

Increased salaries and benefits by \$2,800 to allow for 2.5% salary increase, plus possible step increase, and a 15% increase in health insurance premiums.

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$96,602	\$107,266	\$112,809	\$142,252	\$150,000	\$152,800
Percentage Change	11.04%	5.17%	26.10%	5.45%	1.87%

COMMUNITY DEVELOPMENT

LEISURE SERVICES

MISSION To provide and maintain a variety of recreation programs and services that are equally available to all citizens of Howard in order to meet the diverse leisure needs of the community.

GOALS To provide and administer recreation programs, activities and community education at a level consistent with community needs.

Develop programs which are self-supporting in terms of direct costs.

Promote activities for all ages.

Perform employee evaluations on all part-time and seasonal staff.

ACCOMPLISHMENTS

2018	Added a third bingo day for seniors. Added a new family fitness program. Held a senior citizen picnic event with a live band.							
2017	Put on a Movie in the Park event. Held a new special event, Big Truck Day. Offered some new adult and youth craft courses.							
2016	Coordinated accomodations to host AARP tax prep services for seniors at village hall. Added pickleball program at Pinewood Park for summer and fall.							
Quantitative Performance Measures	2011	2012	2013	2014	2015	2016	2017	2018
Program Participation:								
Men's Basketball League (a)	104	-	-	-	-	-	-	-
Ballroom Dance (a)	35	18	28	128	43	29	20	26
Dance/poms for youth (y)	57	33	-	-	-	-	-	-
Fitness - adult	140	241	203	173	144	98	68	87
Craft (youth)	-	-	-	-	-	-	-	20
Kickball League - coed (a)	68	48	48	-	-	-	-	-
Playground programs (y)	61	67	64	64	65	66	64	60
Miscellaneous programs (y)	17	29	26	23	24	17	31	26
Rhythm & Me - preschool (y)	47	23	26	22	21	15	22	21
Senior services	967	1,418	1,188	1,344	1,240	1,326	1,300	1,450
Slow pitch Coed Softball (a)	319	304	252	267	286	272	270	264
Special Events - Family(approx.)	925	400	400	500	400	400	525	500
Special Events - Youth	232	187	117	96	84	88	150	200
Tae Kwon Do (a)	90	203	183	165	147	143	108	116
T-Ball (y)	50	36	34	25	34	18	-	-
Tennis (y)	18	15	17	11	13	21	10	18
Trips (a)	57	50	45	63	49	45	47	42
Totals	3,187	3,072	2,631	2,881	2,550	2,538	2,615	2,830
Total less Family special	2,262	2,672	2,231	2,381	2,150	2,138	2,090	2,330
Percentage Program								
Adult (See (a) above)	35.9%	32.3%	34.0%	33.4%	31.1%	27.5%	24.5%	23.0%
Youth (See (y) above)	21.3%	14.6%	12.7%	10.1%	11.2%	10.5%	13.3%	14.8%
Senior	42.7%	53.1%	53.2%	56.4%	57.7%	62.0%	62.2%	62.2%

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Subcontract	\$3,542	\$5,000	\$5,000	3.42%
Telephone	1,081	1,500	1,500	1.02%
Workshops & conferences	642	1,200	1,200	0.82%
Dues	217	800	800	0.55%
Supplies	24,903	29,800	29,800	20.36%
Employee Benefits	11,579	12,100	12,100	8.27%
Salaries and wages	91,411	96,000	96,000	65.57%
Totals	\$133,375	\$146,400	\$146,400	100.00%

PERSONNEL

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
--	------------------------------------	------------------------------------	------------------------------------

Recreation Supervisor	1	1	1
Recreation Assistant (part-time)	0.5	0.5	0.5
Seasonal Positions <i>(50 part-time each year)</i>	1.0	1.0	1.0

2019 Leisure Services Budget Analysis:

Decreased contracted services by \$ and telephone by \$ based on recent historical trends. Increased salaries/wages by \$ to allow for a % cost of living increase.

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$137,087	\$135,585	\$133,823	\$133,375	\$146,400	\$146,400
Percent Change	-1.10%	-1.30%	-0.33%	9.77%	0.00%

COMMUNITY DEVELOPMENT

CODE ADMINISTRATION

MISSION To provide for public protection, safety, health and well-being by performing all inspection and enforcement functions necessary to insure compliance with village and state building, zoning and related codes.

GOALS

- Provide on-site inspection of all residential buildings constructed in the village.
- Issue all village building permits.
- Utilize existing computer programs to maintain and upgrade the database for building permits and noncompliance notices.
- Work to integrate GIS system with existing permit database.
- Collect impact fees at the time of permit issuance.

ACCOMPLISHMENTS

2018	Issued 794 permits with an estimated total value of \$41.4 million thru October 31, 2018.
2017	Issued 921 permits with an estimated total value of \$62.2 million.
2016	Issued 875 permits with an estimated total value of \$34.8 million.

Performance Measures	2011	2012	2013	2014	2015	2016	2017	2018 estimate
Total Expenditures	\$ 198,773	\$ 133,701	\$ 106,909	\$ 100,131	\$ 98,437	\$ 107,792	\$ 110,425	\$ 109,600
Number of full-time employees	2.0	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Code enforcement exp. per capita	\$ 98.84	\$ 66.45	\$ 53.11	\$ 49.72	\$ 48.85	\$ 53.47	\$ 54.75	\$ 54.31
Revenue - building permits	\$ 128,689	\$ 179,980	\$ 241,938	\$ 221,746	\$ -	\$ 275,367	\$ 223,000	\$ 223,000
Revenue - zoning & other permits	\$ 7,635	\$ 7,645	\$ 5,305	\$ 7,212	\$ -	\$ 28,301	\$ 17,000	\$ 17,000
New Dwelling Units:								
Single Family	42	48	46	75	71	59	82	65
Two Family	-	2	2	-	2	2	-	-
Multi-Family	160	24	96	30	8	52	63	84
No. of building permits issued	838	879	859	918	925	877	921	950
Average cost of building permit	\$ 153.57	\$ 204.76	\$ 281.65	\$ 241.55	\$ -	\$ 313.99	\$ 242.13	\$ 234.74
Plan Commission zoning issues	49	37	37	35	35	35	55	40

PROGRAM EXPENDITURES

	2017 Actual	2018 Budget	2019 Budget	2019 Percentage
Contracted Services	\$ 495	\$ -	\$ -	0.00%
Telephone	2,207	2,500	2,500	1.65%
Repairs and fuel for vehicles	727	2,000	2,000	1.32%
Workshops & conferences	481	1,800	1,800	1.19%
Dues & subscriptions	-	100	100	0.07%
Supplies	2,433	4,500	4,500	2.98%
Employee Benefits	31,905	26,900	35,100	23.23%
Salaries	72,177	71,800	105,100	69.56%
Totals	\$ 110,425	\$ 109,600	\$ 151,100	100.00%

PERSONNEL

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
--	--------------------------------------------	--------------------------------------------	--------------------------------------------

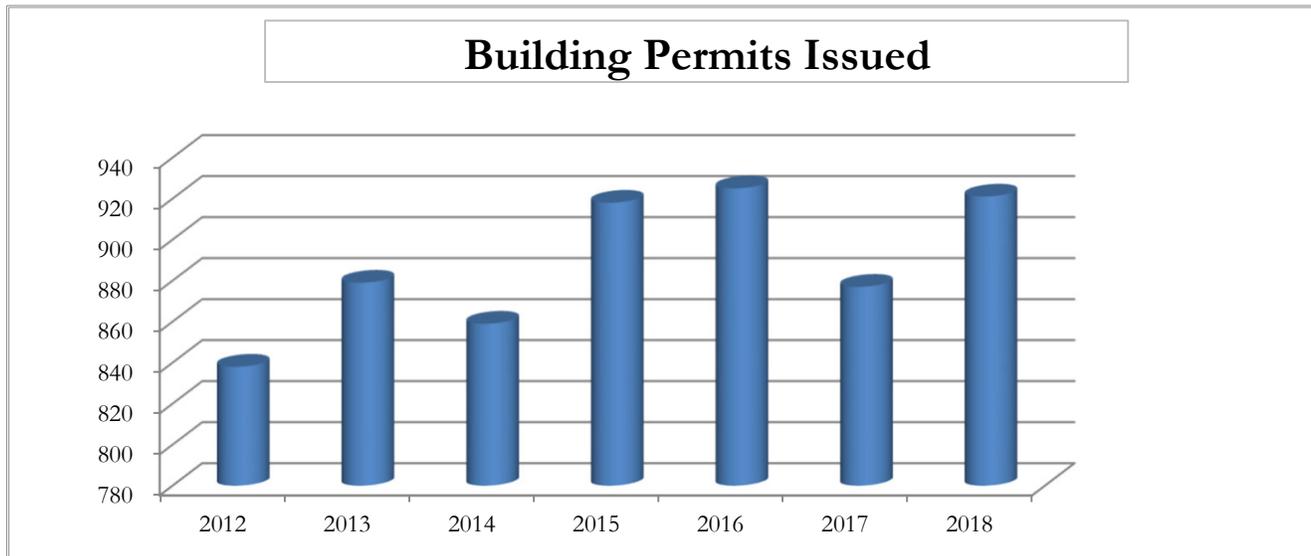
Building Inspector /
Code Enforcement Officer

Code Enforcement Officer

1	1	1
0	0	1

2019 Code Administration Budget Analysis:

Net increased of salaries and benefits by \$41,500 to allow add one code enforcement position as well as a 2.5% increase in salaries and a 15% increase in health insurance premiums.



2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
\$100,131	\$98,437	\$107,792	\$110,425	\$109,600	\$151,100
Percent Change	-1.69%	9.50%	2.44%	-0.75%	37.86%



Special Revenue Fund



SPECIAL REVENUE FUNDS
Combined Budget for All Special Revenue Funds
Annual Budget/Actual For Years Beginning January 1

	2017 Actual	2018 Estimated Actual	2019 Budget
Revenues			
Charges for service	\$ -	\$ -	\$ -
Miscellaneous:			
Investment income	3,419	4,000	700
Sales of property	-	-	-
Other revenue	255,589	54,900	75,150
Total Revenue	259,008	58,900	75,850
Expenditures			
General government-administration	10,269	1,500	-
General government-loans made	-	-	435,336
Payment to the state - close CDBG	-	-	-
Total Expenditures	10,269	1,500	435,336
Excess of Revenues Over (Under) Expenditures	248,739	57,400	(359,486)
Other Financing Uses			
Operating transfers in	(1,257)	-	-
Operating transfers out	-	-	-
	(1,257)	-	-
Excess of Revenues and Other Sources Over (Under) Exp. & Other Uses	247,482	57,400	(359,486)
Fund Balance - Jan. 1	289,604	302,086	359,486
Fund Balance - Dec. 31	\$ 537,086	\$ 359,486	\$ -

SPECIAL REVENUE FUNDS
Budget Summary for Revolving Loan Fund

The Revolving Loan Fund accounts for community development block grants obtained from federal funds that are passed through the state and the subsequent disbursement and collection of funds loaned to individual businesses from grant proceeds. The village is working with the state to defederalize the loans in order to remove all CDBG requirements of the loan program and allow the village to establish their own criteria for loans, expenditures against the fund and other fund criteria.

Once the defederalization has occurred, this program will become a new village program with no federal CDBG requirements. The budget below reflects defederalization as of 1/1/19 by returning all cash on hand and converting loans to village loans by allowing the water utility to buy out the loans.

	2017 Actual	2018 Estimated Actual	2019 Budget
Revenue			
Miscellaneous - Loan Repayments	\$255,589	\$54,900	\$75,150
Miscellaneous - Investment income	3,419	4,000	700
	<hr/>		
Total Revenue	259,008	58,900	75,850
<hr/>			
Expenditures			
General and administrative expenses	10,269	1,500	-
Loans advances	235,000	-	-
Payment to the state - close CDBG	-	-	435,336
	<hr/>		
Total Expenditures	245,269	1,500	435,336
<hr/>			
Excess Revenue Over Expenditures	13,739	57,400	(359,486)
<hr/>			
Fund Balance - January 1	288,347	302,086	359,486
<hr/>			
Fund Balance - December 31	\$302,086	\$359,486	\$0
<hr/>			

The village currently has five outstanding notes receivable. Loan repayments represent principal and interest payments received from the loans outstanding.

Loans advanced represents new loans to qualified businesses. The 2019 budget amount allocates all available funds to repay the state in order to defederalize the loan program.

SPECIAL REVENUE FUNDS
Budget Summary for Revolving Loan Fund

The following is a listing of the current outstanding loans the village is now collecting:

	Expected Payoff Date	Est. Balance 12/31/2018	Monthly Payment
HiTech Solutions, LLC	08/01/19	\$ 10,071	\$ 1,255
Goffard Properties LLC	06/01/26	122,308	1,519
VanderVest Harley-Davidson	07/31/28	139,070	*
CLS Custom Laminating Specialists	01/01/30	56,022	483
Fusion Integrated Solutions	12/02/27	179,212	1,855
Totals		<u>\$ 506,683</u>	<u>\$ 5,112</u>

* VanderVest loan has annual payments of \$16,303 that began in 2014.

Upon receipt of monthly payments, the village places funds into an interest bearing account. The village board must approve all qualified loan applicants. Applicants must meet certain criteria in order to qualify for this loan program. Criteria include (but is not limited to) the following:

1. For each \$35,000 of loan, business will create and hire one new job with at least 50% of the applicants being low to moderate income.
2. After maximizing other financing sources, no other options are available to the business.
3. Provide the Village with projected financial data and continue to submit regular financial reports.

This program offers attractive interest rates to qualified businesses. Loans have been made at attractive interest rates ranging from 2% to 4%.

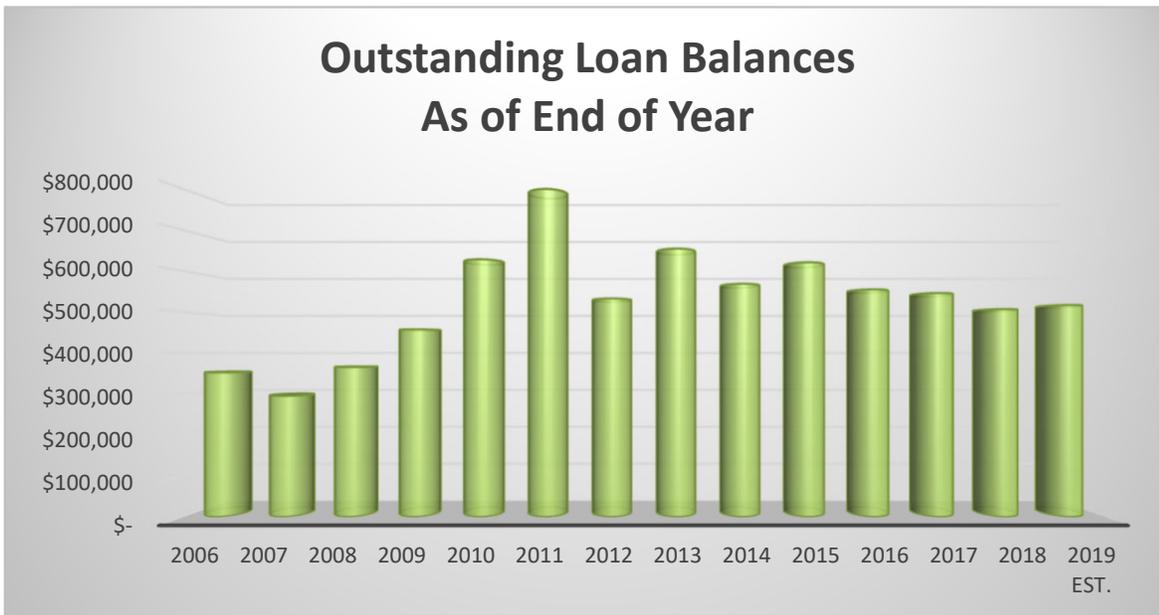
Personnel Allocated to this department:

	2017	2018	2019
(None)	0.00	0.00	0.00

SPECIAL REVENUE FUNDS
Budget Summary for Revolving Loan Fund



Note: With each budget prepared, an assumption is made that all available cash will be loaned to qualifying businesses. The 2018 estimate assumes no new loan will be made between October and December 2018 and also assumes all scheduled payments on existing loans are made in a timely manner.



Note: Since 1990, the village has made approximately 26 loans under this program and experienced two loans that were uncollectible; one loan was in 2005 with an outstanding balance of \$317,400 and the other was written off in 2012 for approximately \$188,000.

SPECIAL REVENUE FUNDS
Special Events Fund - Gus Macker 3-on-3 Basketball
Annual Budget/Actual For Years Beginning January 1

	2017 Actual	2018 Estimated Actual	2019 Budget
Revenues			
Charges for services (entry fees)	\$ -	\$ -	\$ -
Miscellaneous:			
Donations	-	-	-
Other revenue	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenue	-	-	-
	<hr/>	<hr/>	<hr/>
Expenditures			
General government-administration	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	-	-	-
	<hr/>	<hr/>	<hr/>
Excess of Revenues Over (Under) Expenditures	-	-	-
Other Financing Uses			
Operating transfers out	(1,257)	-	-
	<hr/>	<hr/>	<hr/>
Excess of Revenues and Other Sources Over (Under) Exp. & Other Uses	(1,257)	-	-
Fund Balance - Jan. 1	1,257	-	-
	<hr/>	<hr/>	<hr/>
Fund Balance - Dec. 31	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>

In 2016, the village held the final year of a three year contract with Gus Macker to hold a street 3-on-3 basketball tournament. The contract expired in 2016 and no event was held in 2017. This page is included into the 2019 budget to allow for reporting of accurate 2017 numbers as no event is planned for 2019.



Debt Service Fund

Debt Service Fund Summary

The village has two outstanding General Obligation (GO) debt being paid by property taxes and are listed below. The village has one GO debt issue being repaid by the water utility that is not listed below. Both of the GO bond issues listed below are being repaid by taxes collected within two of the village's tax incremental financing districts (TIF or TID). More details about each are below.

1. General Obligation Community Development Bonds for TIDs #3 and #4 - Series 2013A

This \$7,830,000 non-taxable issue was made to TIDs 3 & 4 for funding infrastructure improvements (water, sewer, storm sewer and roadway) within the two TIDs. This debt has a 20 year repayment schedule with interest rates ranging from 2.0%-4.0% and is callable on December 1, 2022.

2. General Obligation Community Development Bonds for TID #3 - Series 2013B

This \$1,545,000 taxable issue was made to TID 3 for funding infrastructure improvements (water, sewer, storm sewer and roadway). This debt has a 13 year repayment schedule with interest rates ranging from 0.45%-4.2%. This debt is callable on December 1, 2022.

3. General Obligation Community Development Bonds for TID #8 - Series 2015

This \$2,890,000 non-taxable issue was made to TID 8 for funding infrastructure improvements (water, sewer, storm sewer and roadway). This debt has a 20 year repayment schedule with interest rates ranging from 0.45%-4.2%. This debt is callable on December 1, 2022.

4. General Obligation Note Anticipation Notes (GO NAN) - Series 2017

This \$9,865,000 taxable issue was made to a new enterprise fund for funding construction cost of a new apartment complex in the village center. This debt has a three year repayment schedule with a stated interest rate of 2%. This debt is callable in 2021 and will be refinanced in 2021 with a planned 10 year bond.

5. General Obligation Note Anticipation Notes (GO NAN) - Series 2018

This \$16,330,000 taxable issue was made to a new enterprise fund for funding construction cost of a new apartment complex in the village center. This debt has a three year repayment schedule with a stated interest rate of 2%. This debt is callable in 2021 and will be refinanced in 2022 with a planned 10 year bond.

Typically for governmental funds, all debt is consolidated into one debt service fund for budget and accounting purposes. Such consolidations make for more readily available management information. Reporting of each separate debt issue with the related revenue items is available upon request.

The Village of Howard obtained a AA bond rating from Standard & Poor's in 2004. The village has maintained this AA rating since. The village obtained a formal bond rating review in 2017 that reaffirmed the AA rating and established a AA- rating on the GO NAN Series 2017 and 2018.

All enterprise fund portion of general obligation debt or revenue bond debt for water, sewer and/or storm water utilities is not included in this section of the budget.

Village of Howard
Summary of Combined Debt Service Funds
(Excluding Revenue Bonding & Other Proprietary Funds' Debt)

	2015 Actual	2016 Actual	2017 Actual	2018 Est. Actual	2019 Budget
Revenues & Other Sources:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
TIF 3 Transfers In	300,213	319,175	344,463	339,913	349,863
TIF 4 Transfers In	322,175	297,513	366,175	362,175	458,175
TIF 8 Transfers In	-	118,405	204,550	206,100	202,500
NAN Transfers In	-	-	-	220,866	850,500
Transfer in from Gen'l Fnd	-	-	-	-	-
Total Revenues	622,388	735,093	915,188	1,129,054	1,861,038
Expenditures & Other Uses:					
Principal Retirement	350,000	350,000	565,000	570,000	685,000
Payments to escrow agent	-	-	-	-	-
Refunding debt issuance costs	-	-	-	-	-
Interest and other costs	272,388	385,093	350,188	559,054	1,176,038
Total Expenditures	622,388	735,093	915,188	1,129,054	1,861,038
Excess Revenue & Other Sources Over (Under) Expenditures & Other Uses	-	-	-	-	-
Fund Balance - January 1	-	-	-	-	-
Fund Balance - December 31	\$ -	\$ -	\$ -	\$ -	\$ -

The purpose of this schedule is to summarize the various debt issues and related revenue. The debt covenants related to each debt may specify separate funds be maintained for each issue. This page is used to summarize all debt service funds activity.

The proprietary funds' debt service are not included on this summary page. The proprietary funds refinanced outstanding revenue debt in 2011 as GO debt. This GO debt is also not reported above but within the proprietary funds. General obligation debt of the proprietary funds are reported in determining debt limits.

VILLAGE OF HOWARD DEBT OBLIGATIONS

The Village of Howard has experienced substantial growth over the past twenty-three years. Wisconsin state statutes allow for municipalities to issue debt not to exceed 5% of their equalized value. Since 1992, the village has issued only one non-TID debt issue (2010 State Trust Loan for land purchase) and has not exceeded 35% of the allowed borrowing limit.

During the development of the 1993 budget, the village board adopted a policy to limit borrowing to newly constructed infrastructure. No borrowing will be made to finance current operations and no new borrowing will occur for any capital project unless a revenue source to pay the future debt service is identified, such as in the case of TIF debt.

This debt policy created additional sources of funds because of decreasing annual debt service and no plans for future borrowings. This new source of funds allowed the village to fund capital projects with current resources and allowed for more flexibility in financing operations.

The State of Wisconsin mandates a legal debt margin of 5% of the total equalized valuation of each municipality. (Note that the date for equalized valuations is always effective January 1. The 2014 equalized valuation will not be determined by the state until August 15, 2014.) The following is a comparison of the legal debt margin for the village for the past two years:

	2017	2018
Equalized Valuation (EV) of All Property, Jan. 1	\$1,674,736,700	\$1,809,505,400
Multiply by Legal Debt Margin	5.00%	5.00%
Legal Debt Margin	<u>\$83,736,835</u>	<u>\$90,475,270</u>
<u>Existing Debt Compared to Legal Debt Limit:</u>		
G.O. Bonds and Notes paid by taxes, Dec. 31	\$21,240,000	\$20,535,000
G.O. Bonds Paid by proprietary funds, Dec. 31	715,000	580,000
Less: Amount Available in Debt Service Fund	<u>0</u>	<u>0</u> (A)
Net Outstanding General Obligation (GO) Debt	<u>\$21,955,000</u>	<u>\$21,115,000</u>
Net Outstanding GO Debt as Percentage of EV	<u>1.31%</u>	<u>1.17%</u>
Legal Limit for New Debt Issues	<u>\$61,781,835</u>	<u>\$69,360,270</u>
Legal Limit for New Debt as percentag of EV	<u>3.69%</u>	<u>3.83%</u>

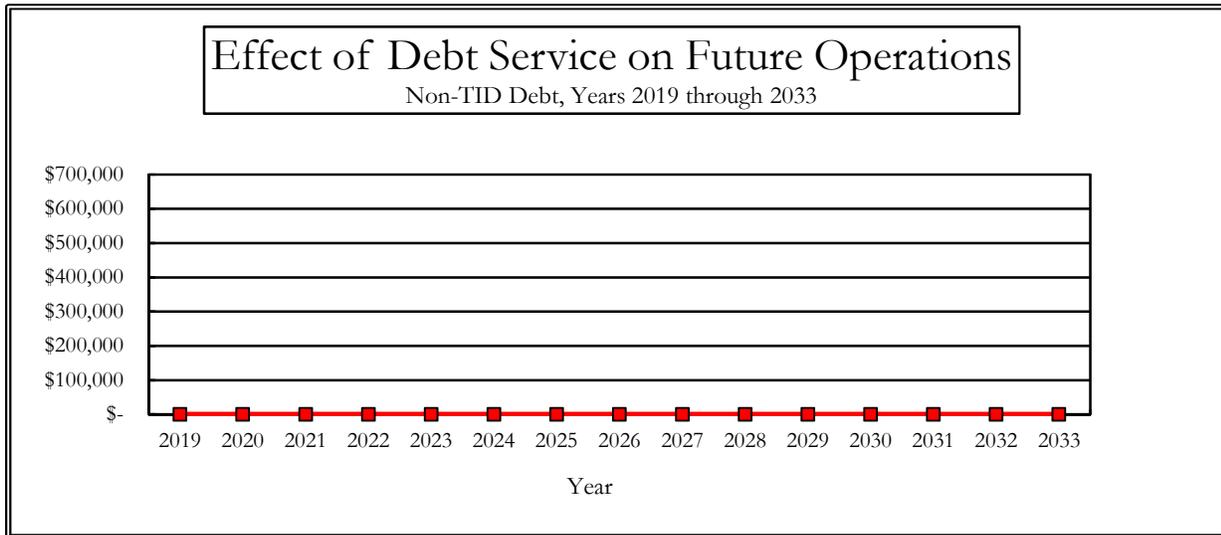
(A) *Estimated amounts used for balances in General Obligation Bonds and Notes and the Debt Service Fund Balance at December 31, 2018.*

VILLAGE OF HOWARD
DEBT SERVICE FUNDS (Excluding Proprietary Funds)

EFFECTS OF EXISTING DEBT ON CURRENT OPERATIONS

Debt Issue	Principal Payment	Interest Payment	Total Payment
2019			
GO Community Dev Series 2013A	\$ 465,000	\$ 205,050	\$ 670,050
GO Community Dev Series 2013B	100,000	37,988	137,988
GO Community Dev Series 2015	120,000	82,500	202,500
GO NAN Series 2017	-	197,300	197,300
GA NAN Series 2018	-	653,200	653,200
Total 2019 Expenditures	\$ 685,000	\$ 1,176,038	\$ 1,861,038

The graph below reflects no future effect of debt service as all debt payments are scheduled to be made from three TIDs within the village or an enterprise fund and future debt payments should not be levied against general village taxpayers.



VILLAGE OF HOWARD
DEBT SERVICE FUNDS (Continued)

EFFECTS OF EXISTING DEBT ON FUTURE OPERATIONS

Year of Payment	Total of General Obligation Debt Paid Through Property Taxes			Less: Payments Made By TIDs or Enterprise Funds		Total Non-TID Net Payment
	Principal Payment	Interest Payment	Total Payment	Principal Payment	Interest Payment	
2019	\$ 700,000	\$ 1,176,050	\$ 1,876,050	\$ 700,000	\$ 1,176,050	\$ -
2020	\$ 700,000	\$ 1,171,145	\$ 1,871,145	\$ 700,000	\$ 1,171,145	\$ -
2021	\$ 10,570,000	\$ 1,146,188	\$ 11,716,188	\$ 10,570,000	\$ 1,146,188	\$ -
2022	\$ 17,055,000	\$ 919,063	\$ 17,974,063	\$ 17,055,000	\$ 919,063	\$ -
2023	\$ 735,000	\$ 263,988	\$ 998,988	\$ 735,000	\$ 263,988	\$ -
2024	\$ 740,000	\$ 222,550	\$ 962,550	\$ 740,000	\$ 222,550	\$ -
2025	\$ 745,000	\$ 199,100	\$ 944,100	\$ 745,000	\$ 199,100	\$ -
2026	\$ 750,000	\$ 174,075	\$ 924,075	\$ 750,000	\$ 174,075	\$ -
2027	\$ 780,000	\$ 148,650	\$ 928,650	\$ 780,000	\$ 148,650	\$ -
2028	\$ 510,000	\$ 122,250	\$ 632,250	\$ 510,000	\$ 122,250	\$ -
2029	\$ 515,000	\$ 105,900	\$ 620,900	\$ 515,000	\$ 105,900	\$ -
2030	\$ 520,000	\$ 89,400	\$ 609,400	\$ 520,000	\$ 89,400	\$ -
2031	\$ 525,000	\$ 72,750	\$ 597,750	\$ 525,000	\$ 72,750	\$ -
2032	\$ 530,000	\$ 53,325	\$ 583,325	\$ 530,000	\$ 53,325	\$ -
2033	\$ 535,000	\$ 33,565	\$ 568,565	\$ 535,000	\$ 33,565	\$ -
2034	\$ 190,000	\$ 13,460	\$ 203,460	\$ 190,000	\$ 13,460	\$ -
2035	\$ 200,000	\$ 3,500	\$ 203,500	\$ 200,000	\$ 3,500	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 36,300,000	\$ 5,914,959	\$ 42,214,959	\$ 36,300,000	\$ 5,914,959	\$ -

All debt payments included in the Debt Service Fund are being paid by transfers into the fund from three TID funds. There are no scheduled debt payments to be made by the general tax levy of the village unless one of the TIDs is unable to transfer enough money to cover the debt payment.

Capital Project Funds

CAPITAL PROJECTS SUMMARY

The Village has developed a five year capital improvement plan. This plan reflects the expected projects to be completed over the next five years. This plan is reviewed and updated by the administrator and executive directors each year as part of the budget process. This plan does not authorize or fund projects but is used as a device to assist the board in adoption of the budget. This plan includes estimated project costs in today's dollars.

The following pages include a brief description of projects in 2017-2024, the expected total cost of the project and the impact on this current budget. The summary below reflects the tax levy impact by Capital Project Fund type and by department. Capital Improvements include construction and reconstruction of roads and sidewalks. Capital Outlay include equipment purchases for replacement or new equipment and buildings.

FUND	
Developer Projects	\$ -
Capital Improvements	787,597
Capital Outlay	<u>394,200</u>
Total Budget	\$ 1,181,797

DEPARTMENT	
General Administration	\$ 23,700
Park	-
Engineering	787,597
Police	58,000
Fire	135,500
Public Works	<u>177,000</u>
Total Budget	\$ 1,181,797

The Capital Projects section of the budget does not include any enterprise fund capital items.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds. The village utilizes capital projects funds to record financial transactions pertaining to the projects listed below. Also included in the narrative below is the future budget impact of each project.

There are nine categories of Capital Project Funds: (1) TID 3, (2) TID 4, (3) TID 5, (4) TID 6, (5) TID 7, (6) TID 8, (7) Park Impact Fee, (8) Capital Outlay (with 5 funds contained within this category) and (9) Capital Improvement and Developer Projects. Each of these funds are explained below.

Tax Incremental District No. 3

This fund accounts for expenditures related to the Village Center project and the Woodfield Development project. Project costs include infrastructure (roads, utilities, street lighting, etc.) and equipment costs needed for the district. Anticipated revenues for this district include developer fees and tax incremental revenues. TID 3 boundaries decreased at creation of TID 8.

The village is not anticipating any future improvements within this TID in 2018; however, it is possible for a developer to request an incentive to develop within the TID.

Tax Incremental District No. 4

This fund accounts for redevelopment of properties in the US I-41/WI 29 corridor. The village incurred cost associated with land acquisition in 2013 and road improvements in 2014. This district received tax increment allocations from TID 2 until TID 2 closed at the end of 2015. Most of the improvements within this TID are completed with no scheduled improvements in 2019.

Tax Incremental District No. 5

This fund accounts for redevelopment of properties mainly in the Velp Avenue corridor near the US I-41 intersection. The 2019 budget reflects TID incentive payments to one developer and no projects anticipated.

Tax Incremental District No. 6

This fund accounts for development located near US I-41 and Lineville Road intersection. Developer incentives and infrastructure costs are in 2019 as a new road could possibly be installed within this district.

Tax Incremental District No. 7

This TID was created in 2012 with plans for future development. In the 2019 budget, no projects are scheduled as plans for development will continue. The quarry is located in this TID.

Tax Incremental District No. 8

This TID was created in 2015 with plans for development in the village center area. This TID was an overlay district of TID 3 with the addition of other parcels. Costs for 2019 are for ongoing contracts to be finalized from prior year projects.

Park Impact Fee Development

This fund accounts for the fees collected from the impact fee ordinance passed by the Village Board in October, 1995 (amended in 1998, 2001, 2004, 2006 and 2008) and other revenue such as grants and donations. Expenditures for new park land, equipment and related facilities will be accounted for in this fund. All of the future outlays are outlined in the public facilities needs assessment report done as part of the impact fee ordinance process.

There are no tax dollars levied for these projects. Below is a more detailed explanation of projects included in the Park Impact Fee Development Fund for 2018.

1. AKZO Nobel Sports Complex

The Village purchased this property in 1996. The Park Impact Fee Fund paid for the land acquisition and all park improvements. Improvements in 2018 include the conversion of a former non-standard soccer field into two mini baseball diamonds.

Cost of future development:	\$	490,000	
Operating Budget Impact (approx.):	\$	20,000	per year, maintenance
Department:		Park	

2. Lehner Park Improvements

This project is accounting for the removal of an existing, unused park building and the installation of an open air pavilion.

Cost of future development:	\$	30,000	
Operating Budget Impact (approx.):	\$	500	annual maintenance
Department:		Park	

3. Bode Trail

This project will account for the construction of a trail behind the business Bode on Glendale Avenue across from village hall. The trail will eventually connect with Riverview Drive.

Cost of future development:	\$	40,000	
Operating Budget Impact (approx.):	\$	500	per year, maintenance
Department:		Park	

4. Quarry improvements

This project will account for the construction cost to remove stone and create beach areas for swimming in the Glendale Avenue Quarry. Fishing and swimming is currently allowed at this quarry but improvements are needed to enhance the safety of the swimming activities.

Cost of future development:	\$	60,000	
Operating Budget Impact (approx.):	\$	500	per year, maintenance
Department:		Park	

5. Pinewood Park improvements

This project will account for the construction cost to make kitchen improvements to the shelter building to enhance in hockey rink operations.

Cost of future development:	\$	20,000	
Operating Budget Impact (approx.):	\$	500	per year, maintenance
Department:		Park	

Capital Outlay

These funds account for the purchase of new village assets needed in various departments. Revenues are derived from the general taxes, equipment sales, grants and fund transfers. Operating budget impact represents the tax levy for each fund which is determined based on an average annual replacement cost. This average annual replacement cost was calculated by each department and based on the average funding needed to replace existing equipment.

1. General Government Outlay

This fund accounts for purchases of equipment, building improvements and related accessories for the general government offices of the village.

Cost over next 6 years:	\$	772,000	
Operating Budget Impact (approx.):	\$	23,700	Tax levy support in 2019
Department:		Administration	

2. Police Outlay

This fund accounts for purchases of equipment (mainly vehicles) for the police department of the village.

Cost over next 6 years:	\$	484,500	
Operating Budget Impact (approx.):	\$	58,000	Tax levy support in 2019
Department:		Police	

3. Fire Department Outlay

This fund accounts for equipment purchases for the fire department of the village.

Cost over next 6 years:	\$	1,661,800	
Operating Budget Impact (approx.):	\$	135,500	Tax levy support in 2019
Department:		Fire	

4. Engineering Outlay

This fund accounts for equipment purchases for the engineering department of the village.

Cost over next 6 years:	\$	48,000	
Operating Budget Impact (approx.):	\$	-	No cost to tax levy.
Department:		Engineering	

5. Public Works Outlay

This fund accounts for equipment purchases, building improvements and replacement for the all public works departments except Engineering.

Cost over next 6 years:	\$	2,540,500	
Operating Budget Impact (approx.):	\$	177,000	Tax levy support in 2019
Department:		Public Works	

The capital outlay items listed above and on previous page should serve to reduce expenditures by increasing overall productivity within village operations. These purchases are likely to see a positive impact on future budgets as repairs and maintenance costs should decrease.

A listing by department of all the equipment needs over the next seven years is included on the following pages, titled Department Capital Outlay Funds.

Capital Improvements

This fund accounts for the replacement of existing and construction of new streets, sidewalks and construction of new municipal buildings and structures. The source of revenue for the expenditures is primarily tax revenues, state road aids and impact fees.

1. Street Resurfacing

This is an annual project to replace various village streets surface. Road surfaces are replaced leaving the underlying base course intact.

Cost:	\$ (1,000,000)	
Operating Budget Impact (approx.):	\$ 787,597	Tax levy support in 2019
Department:	Engineering	

2. Milltown Road right of way and road improvements

This project accounts for the installation of new decorative lights along Velp Avenue from Melody to US Hwy 41.

Cost:	\$ 615,000	per year
Operating Budget Impact (approx.):	\$ -	Tax levy support in 2019
Department:	Engineering	

3. Vincent Road improvements

This project accounts for the cost of design, engineering and construction cost to reconstruct Vincent Road which is located between Memorial Drive and Taylor Street.

Cost:	\$1,025,000	
Operating Budget Impact (approx.):	\$ -	Tax levy support in 2019
Department:	Engineering	

4. Engineering department - net costs

This item reports the net cost of the engineering department as a cost of this fund. Engineering does collect fees that help offset total department expenditures and, in some years, contribute to the fund.

Cost:	\$493,500	
Operating Budget Impact (approx.):	\$ -	Tax levy support in 2019
Department:	Engineering	

Capital Improvement projects above will assist in lowering operating cost in future budgets for patching and crack sealing; such costs are deemed minimal and can not be quantified (i.e., less cold patch needed on streets, less repair work on vehicles caused by potholes, etc.).

Those items listed above that show no operating budget impact or an amount less than the project costs are utilizing existing fund balance or state aids and estimates show no additional costs will be needed in future budgets on these projects for at least 10 years.

For financial statement reporting purposes, some of the Capital Project Funds are grouped together. All major funds are reported separately in the financial statements. There are two primary funds in the financial report that combine more than one fund

Capital Improvement Projects

This fund is comprised of the following funds listed below:

Capital Improvements - includes all projects listed

Capital Outlay - includes all outlay groups except the park & recreation outlay

Fund Balance

The fund balances within the various Capital Project Funds will vary from year to year. Because the village is paying cash for all Capital Projects, the fund balance will fluctuate annually. In some years, the fund balance will increase as funds are

For 2018, the overall fund balance in Capital Projects is expected to decrease as projects are using some of the existing fund balance to pay for the cost of the projects.

How It All Fits Together

The following pages contain more financial information related to the detailed explanations above. The following page is a combining statement reporting next year's summary budget for all Capital Project Funds. The three year combined Capital Project Fund is another combined statement used for comparative purposes.

The pages titled Park Impact Fee Fund, Capital Outlay Funds by Department and Schedule of Capital Improvement Projects by Year include financial information for projects explained in the previous narrative pages. All of the financial information on these reports agree with the amounts reported in the preceding narratives.

CAPITAL PROJECTS FUNDS
Combining Budget Summary for Capital Projects Funds
Annual Budget Year Beginning January 1, 2019

	TID No. 3	TID No. 4	TID No. 5	TID No. 6	TID No. 7	TID No. 8	Park Impact Fee
Revenue							
Taxes	\$ 406,500	\$ 727,100	\$ 60,000	\$ 237,700	\$ -	\$ 386,000	\$ -
IntgvtTaxes-Cnty Bridge Fd	-	-	-	-	-	-	-
Special assess. & developer	-	19,900	-	-	-	-	-
Intergovernmental	28,200	47,800	1,900	9,550	651,200	2,100	-
Impact fees	-	-	600	-	-	-	124,945
Miscellaneous:							
Interest on investments	-	4,000	-	5,000	-	-	500
Loan repayments	-	-	-	-	-	-	-
Sales of property	-	-	-	-	-	-	90,000
Donations and other	-	-	-	-	-	1,005,000	45,000
Total Revenue	434,700	798,800	62,500	252,250	651,200	1,393,100	260,445
Expenditures							
General administration	2,500	3,000	1,000	1,000	1,000	5,000	2,000
Debt Service	-	-	-	-	-	26,789	-
Capital outlay	39,700	168,700	19,700	149,000	650,000	12,066,700	200,000
Total Expenditures	42,200	171,700	20,700	150,000	651,000	12,098,489	202,000
Excess of Revenues Over (Under) Expenditures	392,500	627,100	41,800	102,250	200	(10,705,389)	58,445
Other Financing Sources							
Operating trnfrs in (out)	(349,863)	(458,175)	-	-	-	(98,811)	-
Proceeds from bonds	-	-	-	-	-	11,200,000	-
Bond issuance costs	-	-	-	-	-	130,000	-
Total other financing	(349,863)	(458,175)	-	-	-	11,231,189	-
Excess of Revenues and Other Sources Over (Under)							
Exp. & Other Uses	42,637	168,925	41,800	102,250	200	525,800	58,445
Fund Balance - Jan. 1	(358,386)	66,110	41,015	354,788	(302,061)	(1,369,337)	9,570
Fund Balance - Dec. 31	\$ (315,749)	\$ 235,035	\$ 82,815	\$ 457,038	\$ (301,861)	\$ (843,537)	\$ 68,015

Note 1: Taxes above derived from any of the village's TIF's are not included in the tax levy found on page 35.

CAPITAL PROJECTS FUNDS (Continued)
Combining Budget Summary for Capital Projects Funds
Annual Budget Year Beginning January 1, 2019

Capital Improvement & Developer	Capital Outlay				Totals
	General Gov't	Public Safety		Public Works	
		Police	Fire		
\$ 787,597	\$ 23,700	\$ 58,000	\$ 135,500	\$ 177,000	\$ 2,999,097
125,000	-	-	-	-	125,000
20,000	-	-	-	-	39,900
1,800,600	-	-	-	-	2,541,350
61,400	-	-	-	-	186,945
-	-	-	-	-	9,500
-	-	-	-	-	-
1,000	10,728	11,500	-	-	113,228
-	-	-	-	-	1,050,000
<hr/>					
2,795,597	34,428	69,500	135,500	177,000	7,065,020
-	-	-	-	-	15,500
-	-	-	-	-	26,789
(2,714,582)	95,000	39,000	146,800	380,500	11,240,518
<hr/>					
(2,714,582)	95,000	39,000	146,800	380,500	11,282,807
<hr/>					
5,510,179	(60,572)	30,500	(11,300)	(203,500)	(4,217,787)
<hr/>					
-	-	-	-	-	(906,849)
-	-	-	-	-	11,200,000
-	-	-	-	-	130,000
<hr/>					
-	-	-	-	-	10,423,151
<hr/>					
5,510,179	(60,572)	30,500	(11,300)	(203,500)	6,205,364
<hr/>					
334,992	142,690	12,172	216,568	211,286	(640,593)
<hr/>					
\$ 5,845,171	\$ 82,118	\$ 42,672	\$ 205,268	\$ 7,786	\$ 5,564,771

CAPITAL PROJECTS FUNDS
Combined Budget Summary for All Capital Project Funds
Last Three Years Actual or Budget Amounts

	2017 Actual	2018 Budget/Estimate	2019 Budget
Revenues			
Taxes	\$ 2,211,497	\$ 2,157,896	\$ 2,999,097
Special assessments	106,453	41,175	39,900
Intergovernmental	800,729	905,882	2,541,350
Licenses, permits and fees	232,311	207,964	186,945
Charges for service	29	3,500	-
Miscellaneous	196,251	115,743	1,172,728
Total Revenue	3,547,270	3,432,160	6,940,020
Expenditures			
General administration	154,246	25,550	15,500
Debt service	26,789	26,789	26,789
Capital outlay	149,967	2,195,910	11,200,518
Total Expenditures	331,002	2,248,249	11,242,807
Excess of Revenue Over (Under)			
Expenditures	3,216,268	1,183,911	(4,302,787)
Other Financing Sources (Uses)			
Operating transfers in (out), net	(899,388)	(638,593)	(906,849)
Proceeds from bond/notes plus premium	699,969	-	11,200,000
Bond issuance cost	(8,353)	-	(130,000)
Total Other Financing Sources (Uses)	(207,772)	(638,593)	10,163,151
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	3,008,496	545,318	5,860,364
Fund Balance - January 1	(548,838)	2,459,658	3,004,976
Fund Balance - December 31	\$ 2,459,658	\$ 3,004,976	\$ 8,865,340

Note: This page summarizes the actual results for 2017, the budget or estimated actual for 2018. Because some budget amounts are used for 2018, the Fund Balances for 2018 and 2019 will not agree with the Fund Balances reported on the preceding page and the following pages, as estimated actual amounts are used on these pages.

Tax Incremental Financing District No. 3
(Village Center & Woodfield Development Projects)

The village of Howard took action to create Tax Incremental Financing District No. 3 (TID 3) on January 6, 2006. This TID was created to assist in the development of a downtown or village center area. This TID has a 20 year life.

	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Revenue				
Tax revenue	\$471,330	\$280,900	\$280,993	\$406,500
Shared taxes state	4,585	4,570	4,578	4,700
Personal property aid pymt	-	-	-	2,900
Interest income	635	-	660	-
Other income	20,600	20,600	20,600	20,600
Total Revenue	497,150	306,070	306,831	434,700
Expenditures				
General administration	2,411	2,500	2,500	2,500
Capital Outlay				
Infrastructure	3,661	-	2,635	-
Land acquisition	-	-	-	-
Loans issued	-	-	-	-
TIF incentive payment	36,801	37,500	38,548	39,700
Debt Service: Principal	-	-	-	-
Debt Service: Interest	-	-	-	-
Total Expenditures	42,873	40,000	43,683	42,200
Excess Expenditures over Revenue	454,277	266,070	263,148	392,500
Other Financial Resources				
Proceeds from bond issuance	-	-	-	-
Premium on bonds	-	-	-	-
Transfers to Debt Service Fund	(344,463)	(339,913)	(339,913)	(349,863)
Total Other Financial Resources	(344,463)	(339,913)	(339,913)	(349,863)
Net Change in Fund Balance	109,814	(73,843)	(76,765)	42,637
Fund Balance, January 1	(391,435)	(281,621)	(281,621)	(358,386)
Fund Balance, December 31	(\$281,621)	(\$355,464)	(\$358,386)	(\$315,749)

Tax Incremental Financing District No. 3 (TIF or TID # 3)

This TID was created in January 2006 to assist with a development in the area near the Cardinal Lane and Riverview Drive intersection for property to become known as the Village Center or downtown area.

In 2014, major improvements were made to the village center to allow for development of a multi-storied senior living facility. Other major developments within the TID have been two multi-storied apartment buildings, Walgreens, Kwik Trip, Associated Bank, Dermatology Associates and several other businesses along the Cardinal Lane and Riverview Drive roadways. The best chance for future development within this TID is at the intersection of Cardinal Lane and Duck Creek Parkway, property that is zoned for neighborhood business.

In 2015, TID #8 was created as an overlay district from TID #3. The Village Center project will now be included as part of TID #8.

The are no project costs currently anticipated in 2019 within this TID.



Tax Incremental Financing District No. 4
(An Area Adjacent to US Hwy 41/29 Intersection)

The Village of Howard took action to create Tax Incremental Financing District No. 4 (TID #4) on June 11, 2007. This TID was created to include an area of redevelopment near the US Highway 41/29 corridor. This TID is a 27 year TID with blighted/rehabilitation areas within the district.

	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Revenue				
Tax revenue	\$ 413,660	\$ 443,000	\$ 443,106	\$ 727,100
Shared taxes state	41,807	41,700	41,739	42,400
Personal property aid pymt	-	-	-	5,400
Special assessments	21,795	21,175	21,175	19,900
Miscellaneous - interest income	2,773	2,000	3,100	4,000
Total Revenue	480,035	507,875	509,120	798,800
Expenditures				
General administration	4,537	3,000	1,025	3,000
Capital Outlay				
TIF incentive payments	156,335	159,000	163,757	168,700
Property acquisition	-	-	-	-
Infrastructure	62,965	-	-	-
Debt Service: Principal	-	-	-	-
Debt Service: Interest	-	-	-	-
Total Expenditures	223,837	162,000	164,782	171,700
Excess Expenditures over Revenue	256,198	345,875	344,338	627,100
Other Financial Resources (Uses)				
Proceeds from bond issuance	-	-	-	-
Premium on bonds	-	-	-	-
Transfers to Debt Service Fund	(366,175)	(362,175)	(362,175)	(458,175)
Total Other Financial Resources	(366,175)	(362,175)	(362,175)	(458,175)
Net Change in Fund Balance	(109,977)	(16,300)	(17,837)	168,925
Fund Balance, January 1	193,924	83,947	83,947	66,110
Fund Balance, December 31	\$ 83,947	\$ 67,647	\$ 66,110	\$ 235,035

Note: TID 2 was amended in 2009 to allow for sharing of revenues with TID 4; see item Transfers in from TID #2 above. TID 2 was closed in 2015 making the final transfer to TID 4.

Tax Incremental Financing District No. 4 (TIF or TID #4)

This TID was created in June 2007 to assist with a development in the area near the US Highway 41 and Wisconsin Highway 29 intersection (see photo below). The area will require redevelopment of existing properties. The most current plan is to redevelop the southeast corner of the intersection with commercial properties such as a grocery store, restaurants and/or a big box retail site.

There are no projects scheduled for this TID in 2018.

In 2012, this TID experienced the opening of a new Menard's retail store. There is also an existing Fleet Farm within the TID and this company has been discussing the possibility of building a new store on their existing site and is in negotiation with the village for possible TID incentives.

In 2015, this TID spent over \$5 million in purchasing property and constructing a new roadway with utilities (Badgerland Drive from Packerland to Taylor) as part of the process of obtaining a Meijer's superstore on this site. In 2016 and in conjunction with the Meijer construction, Meijer Drive was constructed. The Meijer store opened in 2017. In the picture below, the property with the cement towers was purchased and demolished along with the railway. The new road would be located behind the rail lines in the photo.



Tax Incremental Financing District No. 5
(An Area Along Velp Avenue near US Hwy 41)

The Village of Howard took action to create Tax Incremental Financing District No. 5 (TID #5) on August 11, 2008. This TID was created to include an area mainly on Velp Avenue near US Highway 41 and eastward to Military Avenue and is a 27 year TID.

	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Revenue				
Tax revenue	\$ 47,856	\$ 41,200	\$ 41,300	\$ 60,000
Shared taxes state	910	900	908	900
Personal property aid pymt	-	-	-	1,000
Other - interest income	29	200	400	600
Total Revenue	48,795	42,300	42,608	62,500
Expenditures				
General administration	1,000	1,000	1,000	1,000
Capital Outlay				
TIF incentive payment	18,228	18,500	19,093	19,700
Infrastructure	-	-	300	-
Debt Service	-	-	-	-
Total Expenditures	19,228	19,500	20,393	20,700
Excess Expenditures over Revenue	29,567	22,800	22,215	41,800
Other Financial Resources (Uses)				
Proceeds from bond issuance	-	-	-	-
Bond issuance costs	-	-	-	-
Total Other Financial Resources	-	-	-	-
Net Change in Fund Balance	29,567	22,800	22,215	41,800
Fund Balance, January 1	(10,767)	18,800	18,800	41,015
Fund Balance, December 31	\$ 18,800	\$ 41,600	\$ 41,015	\$ 82,815

Tax Incremental Financing District No. 5 (TIF or TID #5)

This TID was created in August 2008 to assist with redevelopment in the area near the US Highway 41 and Velp Avenue intersection. This TID was amended in 2011 to drastically shrink the size of the TID to include only the west side of the intersection.

There have been two developments within the TID; an apartment complex on Riverview Drive just west of Velp Avenue and redevelopment of a restaurant into Vandervest Harley Davidson. The Harley Davidson site completed construction in 2012. The apartment complex completed construction of Phase I and may have more development into the future. The apartment complex would receive "pay as you go" type incentives if the development exceeds a minimum guaranteed valuation. The minimum has not yet been met for incentive payments.

The Harley Davidson development received a loan from the village's revolving loan fund. The proceeds of this loan will be repaid from future TID increment. The loan schedule shows an interest rate of 3.0% for 15 year repayment schedule. The Harley development would be eligible to receive additional incentive should 50% of the increment created exceed the loan payment amount.

In 2019, there are no projects scheduled for this TID.



Tax Incremental Financing District No. 6
(An Area Along Lineville Road near US Hwy 41)

The Village of Howard took action to create Tax Incremental Financing District No. 6 (TID #6) on August 11, 2008. This TID was created to include an area in the Lineville Road and US Highway 41 intersection and is a 20 year TID.

	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Revenue				
Tax revenue	\$ 76,733	\$ 66,200	\$ 66,250	\$ 237,700
Shared taxes state	3,935	3,900	3,928	4,000
Personal property aid pymt	-	-	-	5,550
Special assessments	47,690	-	-	-
Charges for service	-	-	-	-
Miscellaneous	2,711	2,900	5,700	5,000
Total Revenue	131,069	73,000	75,878	252,250
Expenditures				
General administration	3,172	1,000	2,000	1,000
Capital Outlay				
TIF incentive payment	-	16,300	16,303	149,000
Infrastructure costs	15,136	625,000	-	-
Debt Service	-	-	-	-
Total Expenditures	18,308	642,300	18,303	150,000
Excess Expenditures over Revenue	112,761	(569,300)	57,575	102,250
Other Financial Resources				
Proceeds from bond issuance	-	625,000	-	-
Bond issuance costs	-	-	-	-
Total Other Financial Resources	-	625,000	-	-
Net Change in Fund Balance	112,761	55,700	57,575	102,250
Fund Balance, January 1	184,452	297,213	297,213	354,788
Fund Balance, December 31	\$ 297,213	\$ 352,913	\$ 354,788	\$ 457,038

Tax Incremental Financing District No. 6 (TIF or TID #6)

This TID was created in August 2008 to assist with development in the area near the US Highway 41 and Lineville Road intersection. The TID plan calls for extension of water and sewer lines to serve the area and for developer incentives.

Currently, this TID has three new developments that have developer agreements with tax incentive payments. The 2019 budget includes the anticipated developer incentive payments based on the 2018 assessed values.



In the 2019 budget, there is no capital outlay item or any expected projects.

Tax Incremental Financing District No. 7
(An Area Around Howard's Quarry)

The Village of Howard took action to create Tax Incremental Financing District No. 7 (TID #7) on September 26, 2012. This TID was created to include an area on both sides of Glendale Avenue near the old rock quarry and is a 27 year TID.

	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Revenue				
Tax revenue	\$ 23,753	\$ -	\$ -	\$ -
Shared taxes state	1,237	1,200	1,235	1,200
Personal property aid pymt	-	-	-	-
Grants (CDBG)	-	-	-	650,000
Charges for service	-	-	-	-
Total Revenue	24,990	1,200	1,235	651,200
Expenditures				
General administration	3,755	1,000	1,025	1,000
Capital Outlay				
TIF incentive payment	-	-	-	-
Property acquisition	-	-	-	450,000
Infrastructure costs	-	-	-	200,000
Debt Service	-	-	-	-
Total Expenditures	3,755	1,000	1,025	651,000
Excess Expenditures over Revenue	21,235	200	210	200
Other Financial Resources				
Proceeds from bond issuance	-	-	-	-
Bond issuance costs	-	-	-	-
Total Other Financial Resources	-	-	-	-
Net Change in Fund Balance	21,235	200	210	200
Fund Balance, January 1	(323,506)	(302,271)	(302,271)	(302,061)
Fund Balance, December 31	\$ (302,271)	\$ (302,071)	\$ (302,061)	\$ (301,861)

Tax Incremental Financing District No. 7 (TIF or TID #7)

This TID was created on September 10, 2012 to assist with development of the area immediately surrounding the Duck Creek Quarry which is now a small lake. The goal of this TID is to create a vibrant mixed use development featuring the quarry's water as a focal point of the development.

The only major expenditure to date for this TID was to purchase a vacant building adjacent to the quarry property in order for future development to occur. Planning has occurred on the future layout of the development and some work was done on locating a developer. This project is still a year or two away from serious development opportunities.

A major hurdle for development is the current location of Brown County Highway is on the western edge of the quarry.



The photo above was taken on June 13, 2018 when only one-half of the quarry project was completed.

The village is financing improvements of the quarry in the Park Impact Fee Fund in 2018 as this TID has no funds and not enough tax base to fund the improvements. The 2019 budget does not reflect any capital or other projects in this TID.

Tax Incremental Financing District No. 8
(An Overlay District of Howard's Village Center)

The Village of Howard took action to create Tax Incremental Financing District No. 8 (TID #8) on April 27, 2015. This TID was created as an overlay district of part of the existing TID #3 and a few new properties to the west of Hillcrest Heights.

	2017 Actual	2018 Budget	2018 Estimate	2019 Budget
Revenue				
Tax revenue	\$ 167,025	\$ 217,900	\$ 217,918	\$ 386,000
Shared taxes state	194	200	194	200
Personal property aid pymt	-	-	-	1,900
Donation	-	-	-	1,000,000
Miscellaneous	4,710	2,000	4,447	5,000
Total Revenue	171,929	220,100	222,559	1,393,100
Expenditures				
General administration	139,371	5,000	18,000	5,000
Capital Outlay				
TIF incentive payment	16,289	-	64,720	66,700
Pavilion construction	-	-	-	12,000,000
Infrastructure costs	838,827	50,000	100,000	-
Debt Service and fiscal charges	26,789	26,789	26,789	26,789
Total Expenditures	1,021,276	81,789	209,509	12,098,489
Excess Expenditures over Revenue	(849,347)	138,311	13,050	(10,705,389)
Other Financial Resources				
Proceeds from bond or debt issue	690,550	-	-	11,200,000
Premium on bonds issued	9,419	-	-	-
Bond issuance costs	(8,353)	-	-	(130,000)
Transfer in Howard Commons Apts	-	-	-	-
Transfer to Gen'l Fund - advance	-	-	-	(85,000)
Transfers to Debt Service Fund	(204,550)	(108,187)	(15,460)	(13,811)
Total Other Financial Resources	487,066	(108,187)	(15,460)	10,971,189
Net Change in Fund Balance	(362,281)	30,124	(2,410)	265,800
Fund Balance, January 1	(1,004,646)	(1,366,927)	(1,366,927)	(1,369,337)
Fund Balance, December 31	\$ (1,366,927)	\$ (1,336,803)	\$ (1,369,337)	\$ (1,103,537)

Tax Incremental Financing District No. 8 (TIF or TID #8)

This TID was created on April 25, 2015 as an overlay district of TID #3 with some additional land located west of TID #3. The TID was created to assist with development of the Village Center. The Village Center will become a downtown featuring three-storied, multi-family buildings, a park pavilion with a sheet of ice, and gazebo for future events and shops for local businesses.

In 2015, this TID constructed roadway with utilities to allow for a 130 unit, senior housing building which was completed during 2016. See photos below for a look at the unfinished roadway and building.



The village is currently under construction for two multi-family buildings to be village owned and operated under a management contract. The 134 units are expected to be completed and ready for rentals in 2018 with the first rentals occurring as early as late summer. The accounting for the apartment complex will be contained in a new enterprise fund.

In a future year, the village is planning on constructing a park pavilion. The pavilion will be used in the warmer months for events such as a farmer's market, weddings, roller skating and in the colder months, ice will be made to allow for skating activities. A gazebo is also planned for future development to allow for other events such as outdoor summer concerts in the park.

This development is conveniently located near a county library (Weyers-Hilliard Branch) and the west side YMCA both located on the south end of the development. To the north is a village owned park, Meadowbrook Park.

For 2018, the cost associated with this fund relate to completion of any remaining infrastructure projects. The deficit in the fund balance will be made up through future tax increment. The General Fund advanced \$1.3 million to this fund in 2016 to assist with cash financing needs and will be repaid to the General Fund over the life of the TID.

Park Impact Fee Fund - Capital Projects

For Years 2017 through 2024

	2017 Actual	2018 Est. Actual	2019 Budget	2020 Budget	2021 Estimate	2022 Estimate	2023 Estimate	2024 Estimate
Fund Balance, January 1	\$ 29,385	\$ (2,383)	\$ 9,570	\$ 68,015	\$ 18,515	\$ (14,985)	\$ (8,485)	\$ 27,515
Revenues:								
Park impact fees	150,423	136,864	124,945	73,500	73,500	73,500	98,000	98,000
Grants & Other income	1,672	2,534	-	198,000	-	-	-	-
Donations- HYSA & soccer lights	600	-	45,000	100,000	-	-	-	-
Interest income	-	1,700	500	1,000	-	-	-	1,000
Sales of land	15,800	78,955	90,000	40,000	-	-	-	-
Total Revenue	168,495	220,053	260,445	412,500	73,500	73,500	98,000	99,000
Expenditures:								
Administration	(13,323)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Park improvements:								
AKZO-Nobel Sports Complex:								
Soccer lighting	-	-	-	(400,000)	-	-	-	-
Mini baseball	-	-	(90,000)	-	-	-	-	-
Steps baseball	-	-	-	-	-	-	-	-
Arboretum signage	(5,470)	-	-	-	-	-	-	-
Other improvements	(11,871)	-	-	-	-	-	-	-
Lehner Park improvements	-	(30,000)	-	-	-	-	-	-
Hidden Creek Trail	-	-	-	-	(45,000)	-	-	-
Other park items	-	(16,100)	-	-	-	-	-	-
Pinewood - improvements	(10,677)	(20,000)	-	-	-	-	-	-
Quarry - rec improvements	(9,489)	(95,000)	(60,000)	-	-	-	-	-
Juza/Oliver improvements	-	-	-	-	-	-	(60,000)	-
Spring Green improvements	(12,650)	-	-	-	-	-	-	(140,000)
Mills Center improv. & equip.	-	-	-	-	(60,000)	(65,000)	-	-
Park acquisitions:								
Lincoln Castle lot purchase	(50,198)	-	-	-	-	-	-	-
Meadowbrook bridge	(24,437)	-	-	-	-	-	-	-
Valley Brooke park (improv '19)	(777)	-	(50,000)	-	-	-	-	-
Woodale Park (improv in '20)	-	(45,000)	-	(60,000)	-	-	-	-
Island Court property	(61,371)	-	-	-	-	-	-	-
Total Expenditures	(200,263)	(208,100)	(202,000)	(462,000)	(107,000)	(67,000)	(62,000)	(142,000)
Fund Balance, December 31	\$ (2,383)	\$ 9,570	\$ 68,015	\$ 18,515	\$ (14,985)	\$ (8,485)	\$ 27,515	\$ (15,485)

The Park Impact Fee Fund collects revenue from impact fees. The fee structure has been modified three times since the original Public Facilities Needs Assessments (PFNA) dated August 10, 1998. The current impact fee is \$1,225 per single-family home and \$871 per dwelling for duplexes and multi-family units.

Expenditures for park improvements, acquisitions of new parks and purchases of various recreational equipment are paid for with funds from park impact fees. Quarry cost above include materials and equipment rental for improving the quarry but does not include any cost for parking or paving of trails as such were paid from resurfacing budget; any labor costs were included within the General Fund for the quarry.

CAPITAL PROJECTS FUNDS
Capital Outlay Funds by Department
Schedule of Current and Future Years Expected Expenditures

	Actual	Estimate	Budget	Budget	Budget	Budget	Budget	Budget
Description/Year Acquired	2017	2018	2019	2020	2021	2022	2023	2024
General Government:								
Fund Balance, 1/1	\$ 349,437	\$ 161,774	\$ 142,690	\$ 82,118	\$ 53,818	\$ 52,518	\$ 56,946	\$ 66,374
Tax Levy	23,700	23,700	23,700	23,700	23,700	23,700	23,700	23,700
Land sales and other income	9,834	12,516	10,728	250,000	250,000	10,728	10,728	7,152
Total Revenue	33,534	36,216	34,428	273,700	273,700	34,428	34,428	30,852
Expenditures (detail):								
Computers & Software	27,761	12,800	15,000	15,000	15,000	15,000	15,000	15,000
HVAC updates	42,886	25,400	-	-	-	-	-	-
Village hall repairs(roof, floors, camera)	21,526	4,800	70,000	70,000	50,000	-	-	10,000
Village Green improvements	74,109	-	-	-	-	-	-	-
Electronic Imaging For Records	-	-	-	7,000	-	-	-	-
Public safety improvements	54,915	-	-	-	-	-	-	-
Copier/scanner	-	8,290	-	-	-	-	-	10,000
Miscellaneous (furniture, office equip)	-	4,010	10,000	10,000	10,000	15,000	10,000	10,000
Fund transfers out (PW)	-	-	-	200,000	200,000	-	-	-
Total Expenditures	221,197	55,300	95,000	302,000	275,000	30,000	25,000	45,000
Fund Balance 12/31	\$ 161,774	\$ 142,690	\$ 82,118	\$ 53,818	\$ 52,518	\$ 56,946	\$ 66,374	\$ 52,226

	Actual	Estimate	Budget	Budget	Budget	Budget	Budget	Budget
Description/Year Acquired	2017	2018	2019	2020	2021	2022	2023	2024
Public Safety-- Police:								
Fund Balance 1/1	\$ 39,585	\$ 5,172	\$ 12,172	\$ 42,672	\$ 21,672	\$ 48,172	\$ 32,172	\$ 5,672
Tax Levy	56,000	56,000	58,000	60,000	62,000	64,000	66,000	68,000
Sale of Squads/Insurance proceeds	8,507	-	11,500	12,000	12,500	26,000	26,000	26,000
Total Revenue	64,507	56,000	69,500	72,000	74,500	90,000	92,000	94,000
Expenditures (details):								
Squad #1 (Patrol)	31,951	36,500	-	45,500	46,000	-	39,500	40,000
Squad #2 (Patrol)	31,954	-	37,000	45,500	-	46,500	39,500	-
Squad #3 (Jim D.)	-	-	-	-	-	47,000	-	-
Squad #4 (Josh)	-	-	-	-	-	-	39,500	-
Squad #5 (Brandon)	-	-	-	-	-	-	-	40,000
Computers	-	7,500	-	-	-	7,500	-	-
Radar	-	3,000	-	-	-	3,000	-	-
Misc. equipment	35,015	2,000	2,000	2,000	2,000	2,000	-	-
Transfer out (to fire capital)	-	-	-	-	-	-	-	-
Total Expenditures	98,920	49,000	39,000	93,000	48,000	106,000	118,500	80,000
Fund Balance 12/31	\$ 5,172	\$ 12,172	\$ 42,672	\$ 21,672	\$ 48,172	\$ 32,172	\$ 5,672	\$ 19,672

Description/Year Acquired	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Estimate	Budget	Budget	Budget	Budget	Budget	Budget
Description/Year Acquired	2017	2018	2019	2020	2021	2022	2023	2024
Public Safety-- Fire:								
Fund Balance 1/1	\$ 249,032	\$ 370,303	\$ 216,568	\$ 222,268	\$ 325,768	\$ 445,768	\$ 567,268	\$ 690,268
Tax Levy	123,000	162,500	135,500	137,500	139,500	141,500	143,500	145,500
Sales of Equipment & Other Income	37,200	29,905	17,000	-	-	-	-	700,000
Transfer in (from police capital)	-	-	-	-	-	-	-	-
Total Revenue	160,200	192,405	152,500	137,500	139,500	141,500	143,500	845,500
Expenditures (details):								
Chief #200 200	-	-	-	-	-	-	-	-
Asst Chief #201 201	-	-	-	-	-	-	-	-
Engine #211 211	-	-	-	-	-	-	-	1,400,000
Support #211 215	-	-	51,800	-	-	-	-	-
Tender #211 218	-	331,185	-	-	-	-	-	-
Replace generator for village hall	-	-	51,000	-	-	-	-	-
Building-windows, flooring, lighting	-	-	25,000	15,000	-	-	-	-
Turnout gear & Misc.	38,929	14,955	19,000	19,000	19,500	20,000	20,500	21,000
Total Expenditures	38,929	346,140	146,800	34,000	19,500	20,000	20,500	1,421,000
Fund Balance 12/31	\$ 370,303	\$ 216,568	\$ 222,268	\$ 325,768	\$ 445,768	\$ 567,268	\$ 690,268	\$ 114,768
Public Works:								
Fund Balance	\$77,535	139,360	\$211,286	\$7,786	\$70,786	\$26,286	\$334,286	\$4,786
Tax Levy	175,000	175,000	177,000	179,000	181,500	184,000	186,500	189,000
Other revenue-bonding 2024	83,814	14,528	-	-	-	-	-	1,000,000
Transfers in	-	-	-	-	200,000	200,000	-	-
Total Revenue	258,814	189,528	177,000	179,000	381,500	384,000	186,500	1,189,000
Expenditures (detail):								
Dump Truck #462, #465, #466 Plow etc	-	-	235,000	-	215,000	-	220,000	-
Toro aerator, 6' mower	-	-	28,000	-	-	-	-	-
Building improvements (roof, heaters, fu	-	-	16,000	16,000	16,000	16,000	16,000	16,000
New storage building	-	-	-	-	45,000	-	-	1,000,000
Replace 16' mower w used equip	100,220	-	-	-	-	-	-	-
Replace 602, 402, 403 - 2 yd dump	-	40,000	-	-	-	45,000	-	-
Trailers	8,735	-	9,000	-	-	-	-	-
Replace 11' Mower	-	-	-	-	85,000	-	-	-
Security system upgrade	10,239	-	-	-	-	-	-	-
Replace/trade Front End Loaders	-	-	-	-	-	-	275,000	-
Used Garbage Truck	-	-	-	85,000	-	-	-	-
5' John Deere Mowers	-	-	15,000	-	15,000	-	-	-
Toolcat	-	-	30,000	-	35,000	-	-	-
Replace trailer, sprayer, vibrator, plow	-	29,731	-	-	-	-	-	-
Replace Pickups/Vans	-	30,014	30,000	-	-	-	-	-
Miscellaneous items	45,776	10,645	10,000	10,000	10,000	10,000	-	10,000
Park equipment	24,679	-	-	-	-	-	-	-
Office equip/computers	7,340	7,212	7,500	5,000	5,000	5,000	5,000	-
Total Expenditures	196,989	117,602	380,500	116,000	426,000	76,000	516,000	1,026,000
Fund Balance 12/31	\$ 139,360	\$ 211,286	\$ 7,786	\$ 70,786	\$ 26,286	\$ 334,286	\$ 4,786	\$ 167,786

Capital Outlay Funds Summary Data:

Total Tax Levy - 2019 Capital Outlay	<u>\$ 394,200</u>	Total Budget Expenditures - 2019	<u>\$ 661,300</u>
Total Tax Levy - 2018 Capital Outlay	<u>\$ 417,200</u>	Total Budget Expenditures - 2018	<u>\$ 568,042</u>
Total Tax Levy - 2017 Capital Outlay	<u>\$ 377,700</u>	Total Actual Expenditures - 2017	<u>\$ 556,035</u>

Description/Year Acquired	2017	2018	2019	2020	2021	2022	2023	2024
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Note: The following schedule is a summary of Engineering Department Capital Outlay. This department does not use direct tax levies as is done in the other funds for equipment purchases. The schedule below is used for scheduling future costs. Typically, the revenue generated from developer projects helps pay for these costs in years when new subdivisions are developed. In years without developer projects, these costs are included into another capital project fund and taxes are used to pay these costs.

Description/Year Acquired	2017	2018	2019	2020	2021	2022	2023	2024
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Engineering:

Computers	\$ -	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Software	-	15,000	-	-	-	10,000	-	-
DesignJet 36" Plotter	-	-	3,000	-	-	-	3,500	-
Auto level	-	-	-	1,500	-	-	-	-
Total Expenditures	\$ -	\$ 18,000	\$ 8,000	\$ 6,500	\$ 5,000	\$ 15,000	\$ 8,500	\$ 5,000

Village of Howard
Schedule of Capital Improvement Projects by Year - Roads
 With an Analysis of Fund Balance

+	2017	2018	2019	2020	2021	2022	2023
	Actual	Amended Budget	Budget	Budget	Budget	Budget	Budget
Fund Balance, Jan. 1 (estimate)	\$ 58,166	\$ (172,855)	\$ 334,992	\$ 251,007	\$ 919,204	\$ 1,165,401	\$ 388,598
Revenue:							
Tax Levy	633,440	909,047	787,597	1,097,597	1,107,597	1,117,597	1,127,597
Intergovernmental							
State transportation aids	701,868	807,100	928,200	928,200	928,200	928,200	928,200
State connecting highway aids	46,193	46,200	46,400	46,400	46,400	46,400	46,400
Grant - County Bridge Aid *	-	-	125,000	-	-	-	-
Special Assessments	36,968	20,000	20,000	20,000	20,000	20,000	20,000
Other Grants	-	-	656,000	-	528,000	-	-
Impact Fees	81,888	71,100	61,400	40,000	40,000	40,000	40,000
LRIP Grant and other state pymts	-	-	45,000	-	-	-	-
Repayment of Loans	1,831	1,000	-	-	-	-	-
Other income	21,364	3,400	1,000	1,000	1,000	1,000	1,000
	-	-	-	-	-	-	-
Total Revenue	<u>1,523,552</u>	<u>1,857,847</u>	<u>2,670,597</u>	<u>2,133,197</u>	<u>2,671,197</u>	<u>2,153,197</u>	<u>2,163,197</u>
Expenditures:							
Street Resurfacing & contracted services	1,321,202	1,000,000	1,000,000	1,000,000	1,000,000	800,000	-
Christmas lights	3,857	10,000	10,000	-	-	-	-
Village signs - wayfinding & welcome	-	-	25,000	25,000	-	-	-
Bridges - Meadowbrook Park	93,498	-	-	-	-	-	-
Capital Improvements:							
Engineering (net cost) overage	217,328	-	245,782	200,000	200,000	200,000	200,000
Bridges *	-	-	361,800	-	-	-	-
Milltown Road - ROW & Road	-	265,000	350,000	-	-	-	-
Velp Trail	-	-	-	-	1,000,000	-	-
Shawano Ave. - CTH "C"	-	-	-	-	-	1,800,000	-
Lineville Rd - CTH "M"	-	-	-	240,000	225,000	130,000	1,650,000
Tree plantings subdivisions	21,154	-	-	-	-	-	-
Velp Ave. - decorative lights	-	-	-	-	-	-	-
Miscellaneous	8,270	-	-	-	-	-	-
Vincent Road	89,264	75,000	762,000	-	-	-	-
Total Expenditures	<u>1,754,573</u>	<u>1,350,000</u>	<u>2,754,582</u>	<u>1,465,000</u>	<u>2,425,000</u>	<u>2,930,000</u>	<u>1,850,000</u>
Fund Balance, Dec. 31	\$ (172,855)	\$ 334,992	\$ 251,007	\$ 919,204	\$ 1,165,401	\$ 388,598	\$ 701,795

Note: This schedule is used to assist the review of projects constructed in 2017 and review the timing of future projects over the next four years. This schedule is not a comprehensive plan but a tool to analyze approximate start dates for future projects based on available fund balance.

* The Bridge & Culvert Aid Levy is held by Brown County until funds are needed for bridge expenditures.

Note: Impact fees are charged \$667 for single-family and \$474 for multi-family units.

Village of Howard
Explanation of Transportation Aids Included in Capital Projects Fund

Please note that the State of Wisconsin establishes transportation aids with each biennial budget cycle. The state funding levels for the transportation aid changes with the state budget cycle. The amount of funding received by the village is dependent upon the state's funding level, the total of all expenditures reported by all municipalities of the state and one of three methods of calculating the aid payment. The table below reports the method used for the 2017 budget to determine the funding for the Village of Howard as calculated by the state.

2018 Transportation Aid Payment	<u>\$ 807,148</u>
Limits to Increase or Decrease of Aid for 2018:	
90% of prior year funding level	\$ 726,433
115% of prior year funding level	\$ 928,220
6-Year Average Costs (2012-2017)	\$ 6,357,185
3-Year Average Costs (2015-2017)	\$ 8,053,449
2016 Costs	\$ 8,424,930
6-year Average Cost	\$ 6,357,185
SOC Percentage	16.8907%
SOC Amount	<u>\$ 1,073,773</u>
 2019 Transportation Aid Payment	 <u>\$ 928,220</u>

Year	Annual Road Cost	6-Year Average	3-Year Average
2017	\$ 6,278,630	\$ 6,357,185	\$ 8,053,449
2016	\$ 8,424,930	\$ 5,804,732	\$ 8,606,299
2015	\$ 9,456,786	\$ 4,860,791	\$ 6,824,211
2014	\$ 7,937,181	\$ 3,865,200	\$ 4,660,920
2013	\$ 3,078,665	N/A	\$ 3,003,166
2012	\$ 2,966,915	N/A	\$ 2,897,371
2011	\$ 2,963,917	N/A	\$ 3,069,479
2010	\$ 2,761,282	N/A	N/A
2009	\$ 3,483,238	N/A	N/A

CAPITAL PROJECTS FUNDS - DEVELOPER PROJECTS

Developer Projects:

Project	Roadway and Sidewalk	Water Utility	Sanitary Sewer Utility	Storm Water Utility
1. Howard's Crossing	\$ 1,140,000	\$ 260,000	\$ 330,000	\$ 380,000
2. (Leave empty for future projects)	\$ -	\$ -	\$ -	\$ -
3. (Leave empty for future projects)	\$ -	\$ -	\$ -	\$ -
4. (left blank for future use)	\$ -	\$ -	\$ -	\$ -
5. (left blank for future use)	\$ -	\$ -	\$ -	\$ -
Total Developer Costs by Fund	\$ 1,140,000	\$ 260,000	\$ 330,000	\$ 380,000

Calculation of Engineering Fees Charged on Projects:

Total Estimated Projects Cost	\$2,110,000
Less: Non-developer portion of project costs	-
Adjusted Estimated Projects Cost	2,110,000
Less: Contingency (10.0%)	(191,818)
Estimated Actual Contracted Construction Costs	1,918,182
Multiply: Engineering Fees Percentage	15.0%
Estimated Engineering Fees	\$287,718 (Rounded)

Note: This page reports the money collected for the engineering department to cover in-house engineering and contracted engineering services. The engineering department budget (reported on the following page) uses part of these funds to offset their costs.

The cost of developer projects and the related revenue is included in the Capital Improvement Fund.

ENGINEERING DEPARTMENT

Explanation and Assumptions of Engineering Fees:

Engineering department generates fees from developer projects to help offset a portion or all of the department's costs. Such fees are derived from charges made to developers as part of their project costs or to village reconstruction projects (see preceding page for estimate of such fees).

Historical Summary of Department

	2015 Actual	2016 Actual	2017 Actual	2018 Est. Actual	2019 Budget
Fees (nontax items)	\$ -	\$ -	\$ -	\$ 295,000	\$287,718
Engineering Expenses	(400,168)	(436,234)	(491,227)	(510,217)	(533,500)
Exp. allocated to projects	169,930	261,200	273,900	100,000	
Net operations	(\$230,238)	(\$175,034)	(\$217,327)	(\$115,217)	(\$245,782)

Activities, services or functions:

1. Engineers are primarily responsible for designing, scheduling and overseeing the public construction projects.
2. Maintain and update official maps and plat book of the Village.
3. Maintain all maps of Village construction.

Budget Line Item Summary:	2017 Actual	2018 Estimated	2019 Budget	2019 Percentage
Contracted Services	\$55,159	\$43,000	\$45,000	8.43%
Insurance	20,642	20,642	22,000	4.12%
Telephone	4,427	4,600	4,600	0.86%
Repairs, Maintenance, Fuel	4,057	2,700	3,000	0.56%
Workshops and Conference	4,400	4,400	4,400	0.82%
Subscriptions	375	375	500	0.09%
Supplies	14,617	12,000	16,000	3.00%
Capital Outlay	-	-	8,000	1.50%
Employee Benefits	106,298	97,500	100,000	18.74%
Salaries and Wages	281,252	325,000	330,000	61.86%
Totals	\$491,227	\$510,217	\$533,500	100.00%

Engineering Department Continued

	2017 Positions FTE	2018 Positions FTE	2019 Positions FTE
Engineer	0.85	0.85	0.85
Staff Engineer	0.85	0.85	0.85
Engineer Tech	0.50	0.50	0.50
Part-time Techs <i>(3 part-time each year)</i>	1.00	1.00	1.00

2019 Budget Analysis:

The village may develop 50-100 more lots in at least three different subdivisions in 2018 and is anticipating development of 50 lots in 2019. The engineering fees charged on the project will assist in lowering the departments net cost to the point of actually contributing more money to the Capital Improvement Fund.



Enterprise Funds



Explanation of Enterprise Funds

Water and Sewer Utilities

The village of Howard has maintained separate water and sanitary sewer utilities since the mid-1950's when the systems were installed. The systems have expanded over the years to its current level of three water towers, two inactive wells, over 109 miles of water mains and access to over 90 miles of sanitary sewer mains. The sewer utility waste flows to the Green Bay Metropolitan Sewage District (GBMSD), or NEW Water, system for treatment.

During the earliest years of the utilities, they were operated and reported as a combined system to the Wisconsin Public Service Commission (PSC), the body which regulates certain utilities within Wisconsin. In addition to the PSC, the village board is the oversight body of both utilities. The utilities currently operate separately with their own set of books and records. Laborers track their time by department for proper allocation of wages and benefits.

On the following page is a listing of the utilities rates for billing customers. All of the water utility rates are still set by application to the PSC. The latest water rate study prepared by the village and submitted to the PSC for approval was performed in late 2014 with approval coming from the PSC in October 2014. The overall water revenue requirements were increased by 5.75% as a result of this study.

The sanitary sewer system rates are established by the village board. For the past several years, the GBMSD has been increasing the utility's cost to process sewage resulting in increased customer rates. The utility will hire a consultant to perform a rate study to establish new rates that will take effect in early 2014 and the village increased rates during the 2017 budget process. The high strength or industrial customer surcharge rates are changed at the beginning of each year to mirror the rates charged by the GBMSD.

For budget purposes, the 2018 amounts used represent estimated actual results for all of 2018. Estimated actual amounts are used rather than the budgeted amounts since the estimates are more accurate and both utilities review the need for rate changes based on actual results, not budget information. (The governmental funds report 2018 budget numbers in an attempt to be more consistent in reporting information related to tax levies and budget to budget variances.)

Beginning in January 2008, the utilities prepare a monthly billing for customers (in prior years, billings were quarterly). Both the water and sewer billings are based on the gallons of water used by a customer and a fee for service based on the size of meter. One combined billing is prepared for water and sewer charges (also storm water charges are included in the billing). Industrial customers sewer flow is metered and billed based on the flow and four high strength components of sewage.

The water utility is a member of the Central Brown County Water Authority (Authority or CBCWA). Since July 2007, the Authority has obtained drinking water from Lake Michigan by purchasing from the City of Manitowoc.

Storm Water Utility

In 2004, the village created a Storm Water Utility to account for cost of operating the storm water functions performed by the Village. This utility established user fees that became effective January 1, 2005. The user fees are designed to recover the cost of maintaining the storm water utility. The costs related to this utility are operating (mainly labor and equipment maintenance costs) and capital costs (new and reconstructed storm water infrastructure).

User fees are established on an equivalent residential unit (ERU) basis. One ERU is equal to 3,301 s.f. of impervious surface per parcel. ERU's will be calculated by utilizing the total of impervious surface for each parcel divided by the 3,301, then rounded to the nearest one-tenth of one percent. All businesses, non-profit organizations, residential and multi-family dwelling units will be charged a user fee. The quarterly user fee was increased to \$16.08 per ERU in 2018. See chart below on rates for comparing per year.

The village converted to a monthly billing in 2008. User fees for most customers of the storm sewer utility are now based on a monthly rate of \$5.36 per ERU. Customers with storm water only billings can choose to utilize a quarterly billing.

Golf Course

The village purchased the Village Green Golf Course and Restaurant, a nine hole public golf course, on January 1, 1997. The course was purchased from a company which had operated the course for over twenty years. The first sixteen years of operations have been quite successful.

In 1997, the village entered into a contract with a local PGA professional for operating the golf pro shop and collecting greens fees for the village. The pro operated the restaurant located within the club house and hired all the supporting staff for the restaurant and pro shop. The contract with the pro expired at the end of 2001 and was not renewed. In 2002, the village assumed operating activities of the restaurant and golf course. All the employees of the golf course are now village employees.

In April 2011 through October 2014, the restaurant operations of the club house were rented to a local company called Coaches Corner. Since October 2014, the village has been operating the restaurant.

Water Utility Rates

Volume charges are charged based on a per thousand gallon of use.

	2015-2018	2012-2014	2009-2011
Up to 10,000 gallons	\$6.85	\$6.05	\$5.10
Next 90,000 gallons	\$6.65	\$5.75	\$4.35
Over 100,000 gallons	\$6.40	\$5.50	\$3.25

Service charge based on meter size:

	Monthly Rates				
	2015-2018	2014	2013	2012	2011
Meter Size: 5/8"	\$16.90	\$15.40	\$15.40	\$15.40	\$11.71
3/4"	\$16.90	\$15.40	\$15.40	\$15.40	\$11.71
1"	\$25.00	\$22.00	\$22.00	\$22.00	\$15.61
1.25"	\$33.00	\$29.00	\$29.00	\$29.00	\$21.76
1.5"	\$40.00	\$35.00	\$35.00	\$35.00	\$29.01
2"	\$59.00	\$52.00	\$52.00	\$52.00	\$42.01
3"	\$91.00	\$80.00	\$80.00	\$80.00	\$69.01
4"	\$132.00	\$116.00	\$116.00	\$116.00	\$108.01
6"	\$222.00	\$195.00	\$195.00	\$195.00	\$195.02
8"	\$325.00	\$286.00	\$286.00	\$286.00	\$286.03

Sewer Utility Rates

Sewer rates are established on volume charges for every 1,000 gallons of water used and on a fixed monthly rate or service charge. Industrial customers have additional charges for four components of sewage. The volume charges, monthly service charge and industrial surcharge rates are all listed in the chart below.

	Est. 2019	2018	2017	2016	
Vol chrg (per 1,000 gal)	\$5.18	\$5.10	\$5.10	\$4.40	
Service charge	\$6.10	\$6.00	\$6.00	\$4.00	
<i>Industrial surcharges:</i>					
BOD > 266 mg/l	\$0.29690	\$0.41746	\$0.41913	\$0.43068	per pound
TSS > 266 mg/l	\$0.26921	\$0.36632	\$0.36651	\$0.41292	" "
Phosphorus > 10 mg/l	\$0.44134	\$0.58783	\$0.58901	\$0.60597	" "
TKN > 46 mg/l	\$0.74578	\$0.75750	\$0.76448	\$0.64043	" "

Note: The rates for the four industrial surcharges represent the anticipated change effective January 1, 2019 and are matching the GBMSD's rates found in their budget document.

Storm Water Utility Rates

	2018-2019	2017	2016/2015	2008 thru 2014
ERU quarterly rate	\$16.08	\$15.78	\$15.48	\$13.00
ERU monthly rate	\$5.36	\$5.26	\$5.16	\$4.33
	2018-2019		2017	
Golf Course Rates 2015, 2014 and 2013	9 holes	18 holes	9 holes	18 holes
Daily rate	\$17.25	\$26.00	\$16.50	\$25.00
League rate	\$15.00	N/A	\$14.50	N/A
Senior rate	\$15.00	\$22.00	\$14.50	\$22.00
Junior rate	\$9.00	\$18.00	\$9.00	\$18.00
Membership fees-single		\$250	annual fee	\$625
Membership fees-married couple		N/A	annual fee	\$875
Membership fees - senior (over 60)		\$250	annual fee	\$480
Membership fees-married senior (over 60)		\$500	annual fee	\$680
Membership fees - junior (16 and under)		\$250	annual fee	\$200

Apartment Complex

In 2017, the village began construction of two apartment buildings to be located in the village center on property owned by the village. The two buildings are expected to be completed in late 2018 or early 2019 with residential units being rented starting in September 2018 for the first building. A third building is expected to be constructed beginning in 2019.

The complex will have one bedroom and two bedroom units. There are two retail spaces available for rental on the bottom floor of the first building constructed. Rents for the residential spaces are as follows:

	<i>Rents range</i>
one-bedroom units	\$800-\$1,000
two-bedroom units	\$1,100 - \$1,650

The contracted property manager will have the right to adjust rates as deemed necessary based on market conditions. The property manager will remain familiar with market rates for similar apartment facilities and adjust rates accordingly.

The village is hopeful full rental of the new units will occur by early 2019. The budget found on the following pages reflects estimated rental activity for 2018 and 2019 based on the contracted managers experience in the industry with similar rental units.

VILLAGE OF HOWARD, WISCONSIN
Combining Budget for Enterprise Funds
For Year Beginning January 1, 2019

	Water Utility	Sanitary Sewer Utility	Storm Water Utility	Golf Course	Apartment Buildings	Total Combined
Operating Revenue	\$ 5,785,800	\$ 4,119,700	\$ 1,087,800	\$ 567,600	\$ 1,300,000	\$ 12,860,900
Operating Expenses						
Operation and maintenance	4,066,000	2,843,600	571,938	453,000	371,600	8,306,138
Administrative and general	428,100	431,400	-	15,000	-	874,500
Depreciation and amortization	666,000	385,000	268,000	60,000	-	1,379,000
Total Operating Expenses	5,160,100	3,660,000	839,938	528,000	371,600	10,559,638
Operating Income	625,700	459,700	247,862	39,600	928,400	2,301,262
Nonoperating Revenues (Expenses)						
Interest revenue	45,000	19,000	5,000	500	2,000	71,500
Interest expense	(22,000)	-	-	-	(648,000)	(670,000)
Operating transfers out	-	-	-	-	-	-
Contributed capital	260,000	190,000	1,520,000	-	-	1,970,000
Transfers out (formerly Taxes)	(569,100)	(15,000)	-	-	-	(584,100)
Total Nonoperating Revenues (Expenses)	(286,100)	194,000	1,525,000	500	(646,000)	787,400
Change in Net Assets	339,600	653,700	1,772,862	40,100	282,400	3,088,662
Net Assets - January 1	29,326,866	24,726,770	24,894,179	2,834,877	(547,718)	81,234,974
Net Assets - December 31	\$ 29,666,466	\$ 25,380,470	\$ 26,667,041	\$ 2,874,977	\$ (265,318)	\$ 84,323,636

VILLAGE OF HOWARD, WISCONSIN
Comparative Budget for Water Utility
For Year Beginning January 1

	2017 Actual	2018 Estimated Actual	2019 Budget
Operating Revenue			
Charges for services	\$ 5,380,247	\$ 5,467,700	\$ 5,520,800
Other	269,145	264,100	265,000
	<hr/>		
Total Operating Revenue	5,649,392	5,731,800	5,785,800
	<hr/>		
Operating Expenses			
Operation and maintenance	3,536,507	3,426,795	4,066,000
Administrative and general	463,718	408,200	428,100
Depreciation	628,559	656,000	666,000
	<hr/>		
Total Operating Expenses	4,628,784	4,490,995	5,160,100
	<hr/>		
Operating Income	1,020,608	1,240,805	625,700
	<hr/>		
Nonoperating Revenues (Expenses) & Transfers			
Interest revenue	31,142	48,000	45,000
Other revenue	-	-	-
Interest and amortization expense	(30,891)	(26,600)	(22,000)
Capital contributions	589,240	500,000	260,000
Transfers out	(553,808)	(569,100)	(569,100)
	<hr/>		
Total Nonoperating Revenues (Expenses) Transfers and Capital contributions	35,683	(47,700)	(286,100)
	<hr/>		
Change in Net Assets	1,056,291	1,193,105	339,600
	<hr/>		
Net Assets - January 1	27,077,470	28,133,761	29,326,866
	<hr/>		
Net Assets - December 31	\$ 28,133,761	\$ 29,326,866	\$ 29,666,466
	<hr/>		

WATER UTILITY

REVENUE - CHARGES FOR SERVICE

Historical Summary:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimated Actual	2019 Budget
\$4,959,716	\$5,022,442	\$5,333,162	\$5,380,247	\$5,467,700	\$5,520,800
Percentage Change	1.26%	6.19%	0.88%	1.63%	0.97%

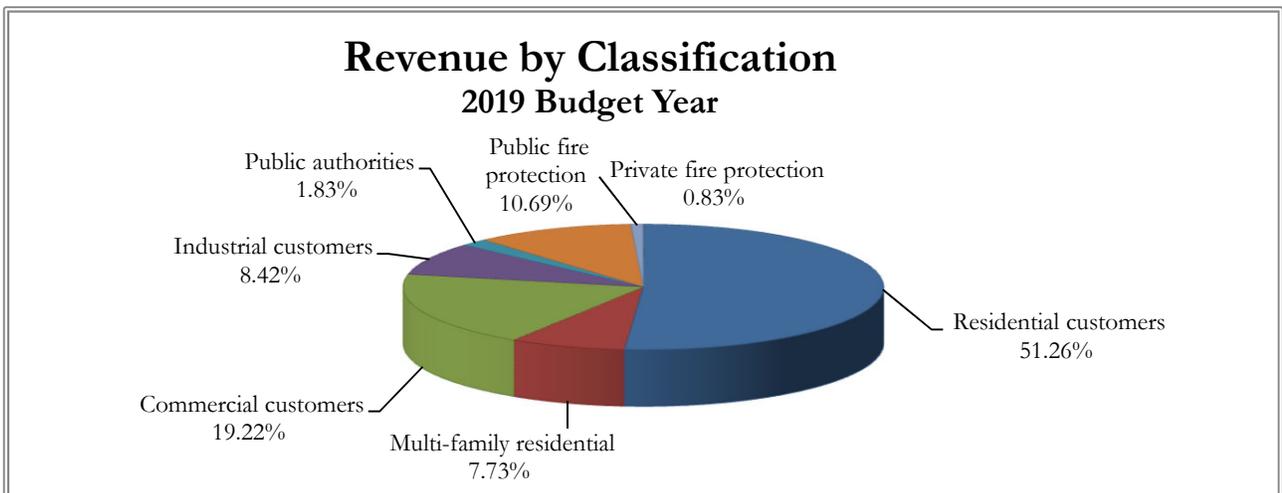
Explanations and Assumptions:

The village had the PSC review water rates in 2012 and 2014 with new rates being adopted. Water revenues are generated from charges based on the consumption of water used by residential, commercial and industrial customers. Public fire protection charges are made to customers and the village government. Private fire protection is charged to commercial entities with private fire devices like sprinkler systems.

Line item detail:	2017 Actual	2018 Est. Actual	2019 Budget	Percent of budget
Residential customers	\$ 2,736,895	\$ 2,800,000	\$ 2,828,000	51.22%
Multi-family residential	413,769	422,500	426,700	7.73%
Commercial customers	1,110,746	1,050,000	1,060,500	19.21%
Industrial customers	395,502	460,000	464,600	8.42%
Public authorities	97,708	101,000	101,000	1.83%
Public fire protection	576,707	584,000	589,800	10.68%
Private fire protection	44,664	46,000	46,000	0.83%
Other metered sales	4,256	4,200	4,200	0.08%
Total Charges for Service	\$ 5,380,247	\$ 5,467,700	\$ 5,520,800	99.92%

2019 Budget Analysis:

The budget reflects an 1% increase in all revenue categories, except private fire protection and other metered sales. A 1% growth factor was used based on estimates of a 1% growth in the number of customers in 2018 for new construction.



WATER UTILITY

REVENUE - OTHER

Historical Summary:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimated Actual	2019 Budget
\$96,522	\$222,485	\$258,189	\$269,145	\$264,100	\$265,000
Percentage Change	130.50%	16.05%	20.97%	-1.87%	0.34%

Explanations and Assumptions:

Forfeited discounts are earned whenever a customer becomes delinquent in payment of billings. The rate for forfeited discounts is 0.8% per month of delinquency. There is also a 10% penalty applied to all outstanding accounts that exist on November 1 of each year. Rent is for cell towers located on top of water towers. The miscellaneous revenues are made up of turn-on fees, rate of return on water meters and other items.

Line item detail:	2017 Actual	2018 Est. Actual	2019 Budget	Percent of budget
Forfeited discounts	\$ 28,180	\$ 30,000	\$ 30,300	11.43%
Rents	\$ 173,032	\$ 176,100	\$ 176,100	66.45%
Miscellaneous	67,933	58,000	58,600	22.11%
Total Other Revenue	\$ 269,145	\$ 264,100	\$ 265,000	100.00%

2019 Budget Analysis:

Forfeited discounts are expected to increase by an estimated 1.0% in 2018 due to estimated increase in number of customers.

WATER UTILITY

EXPENSE - OPERATIONS AND MAINTENANCE

MISSION To provide the customers continued safe drinking water supply in the most effective and cost efficient manner.

GOALS

- Immediate responses to all water main break reportings.
- Read all water meters once each month for billing purposes and replace old meters.
- Continue to upgrade and replace old water mains.
- Have 24 hour coverage of water system through use of a pager.
- Flush all hydrants at least once per year.
- Perform leak detections to discover and eliminate cause of water loss.

ACCOMPLISHMENTS

2018	Continued leak detection services throughout the year. Hired a new operations manager due to retirement of existing manager after 30+ years of service.
2017	Continued leak detection services throughout the year and fixing leaks as discovered. Making the system more productive by less use of water due to leak detection.
2016	Continued working with staff and outside consultants on leak detection and repairs.

Quantitative Performance Measures:

Year	Number of gallons			Sold & Used	Percentage Sold
	Well water	Purchased water	Total Water		
2003	662,678,000	-	662,678,000	599,115,000	90.4%
2004	701,227,000	-	701,227,000	616,448,000	87.9%
2005	766,323,000	-	766,323,000	628,311,000	82.0%
2006	732,793,000	-	732,793,000	692,154,000	94.5%
2007	501,294,000	230,402,000	731,696,000	725,217,000	99.1%
2008	1,266,000	622,224,000	623,490,000	564,127,000	90.5%
2009	1,168,000	636,307,000	637,475,000	520,223,000	81.6%
2010	1,035,000	630,038,000	631,073,000	582,073,000	92.2%
2011	719,000	676,084,000	676,803,000	547,692,000	80.9%
2012	753,000	722,647,000	723,400,000	596,303,000	82.4%
2013	14,085,000	678,760,000	692,845,000	528,510,000	76.3%
2014	618,000	663,241,000	663,859,000	545,674,000	82.2%
2015	713,000	598,115,000	598,828,000	507,155,000	84.7%
2016	794,000	578,710,000	579,504,000	528,406,000	91.2%
2017	908,000	572,804,000	573,712,000	509,251,000	88.8%
2018 estimates	750,000	580,000,000	580,750,000	525,750,000	90.5%

PROGRAM EXPENDITURES	2017 Actual	2018 Est. Actual	2019 Budget	Percent of budget
Operation labor	\$ 17,749	\$ 18,000	\$ 18,400	0.45%
Pumping operating labor	-	-	-	0.00%
Water purchased	2,753,852	2,875,000	2,945,000	72.43%
Source of supply miscellaneous	740	740	500	0.01%
Source of supply - maintenance	515	455	500	0.01%

PROGRAM EXPENDITURES (Continued)

Fuel for pumping	\$ 21,955	\$ 22,200	\$ 24,000	0.59%
Pumping supplies	109	500	200	0.00%
Maintenance pumping plant	-	-	10,000	0.25%
Water treatment labor	23,124	23,000	23,900	0.59%
Chemicals	6,610	7,150	7,200	0.18%
Water treatment supplies	2,180	2,200	2,500	0.06%
Water treatment plant maintenance	8,125	7,100	7,000	0.17%
Transmission labor	4,666	2,700	2,800	0.07%
Transmission supplies	48,772	46,700	46,700	1.15%
Rent	33,000	36,000	36,000	0.89%
Maintenance structures (painting)	-	-	510,000	12.54%
Maintenance - distribution	19,129	16,500	20,000	0.49%
Maintenance - watermains	228,728	100,000	150,000	3.69%
Maintenance - fire mains	17,451	14,000	15,000	0.37%
Maintenance - services	175,006	80,000	81,600	2.01%
Maintenance - meters	43,636	26,000	26,500	0.65%
Maintenance - hydrants	52,775	60,000	61,200	1.51%
Maintenance - misc plant	13,066	20,000	15,000	0.37%
Meter reading labor	6,076	9,050	-	0.00%
Accounting dept. labor	57,362	58,200	60,500	1.49%
Customer account supplies	1,881	1,300	1,500	0.04%
Total Operations & Maint.	\$ 3,536,507	\$ 3,426,795	\$ 4,066,000	100.00%

2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
------------------------------------	------------------------------------	------------------------------------

Working Foreman	0.80	0.80	0.80
Laborer	2.40	2.40	2.40
Mechanic	0.30	0.30	0.30
Dir. Administrative Services	0.25	0.25	0.25
Accountant I	0.15	0.15	0.15
Accountant Asst/bookkeeper	0.00	0.15	0.15
Utility billing clerk	0.40	0.40	0.40
Total FTEs	4.30	4.45	4.45

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimated Actual	2019 Budget
\$3,667,835	\$3,422,316	\$3,440,074	\$3,536,507	\$3,426,795	\$4,066,000
Percentage Change	-6.69%	0.52%	2.80%	-3.10%	18.65%

WATER UTILITY

ADMINISTRATION AND GENERAL

MISSION To provide customers an avenue of communication regarding water services and supervise labor in meeting operational goals.

GOALS Make appointments for final reading of meters and meter replacements.
Continue working closely with CBCWA on water supply issues.
Evaluate main breaks for the need to contract for repairs versus internal repairs.

ACCOMPLISHMENTS

2018	Continued exercising water valves. Hired one new laborer in the water utility to replace another employee retiring after 30 years of service.
2017	Continued implementation of a water valve exercising program.
2016	Continued installation of new meters with new radio transmitters.

	2017 Actual	2018 Est. Actual	2019 Budget	Percent of budget
Administration labor	\$ 156,848	\$ 148,900	\$ 165,900	38.75%
Office supplies	59,890	40,000	45,000	10.51%
Outside services employed	12,922	20,000	13,000	3.04%
Property insurance	6,400	21,000	23,100	5.40%
Injuries and damages	27,558	22,700	10,000	2.34%
Pensions and other benefits	194,697	150,000	165,000	38.54%
Other expenses	-	-	100	0.02%
Regulatory commission exp	5,403	5,600	6,000	1.40%
Total Administration/General	\$ 463,718	\$ 408,200	\$ 428,100	100.00%

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
Administrator	0.15	0.15	0.15
Administrators assistant/PIO	0.15	0.15	0.15
Public Works Director	0.25	0.25	0.25
Public Works Assistant Director	0.00	0.20	0.20
Administrative assistants	0.45	0.45	0.45
Engineer Tech & GIS operator	0.45	0.45	0.45
Total FTEs	1.45	1.65	1.65

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Est. Actual	2019 Budget
\$380,813	\$388,583	\$376,149	\$463,718	\$408,200	\$428,100
Percentage Change	2.04%	-3.20%	23.28%	-11.97%	4.88%

2019 Budget Analysis - Operations and Maintenance:

In 2007, the Village began purchasing water from the Central Brown County Water Authority (Authority). Since then, payments to the Authority have been classified as water purchased for resale. The cost associated with purchasing water from the Authority is determined by the Authority in their budget process. At the time of printing this document, the Authority's budget was not yet completed but an estimate was obtained for the 2017 budget amount.

2019 Budget Analysis - Administration and General

Adjusted budget amounts based on historical trends and averages. Pension and other benefits will decrease in 2018 primarily as a result of an estimated 24% decreased in health insurance costs.

2019 Budget Analysis - Depreciation:

The calculation of plant depreciation is based on estimated life of each class of asset as determined by the PSC. The budget amount represent estimates of the 2017 expense based on current rates of depreciation and estimates of additions and deletions to fixed asset.

2019 Budget Analysis - Transfers Out (formerly Taxes):

The GASB changed the method of recording expenses for in-lieu of tax payments. Since there is no direct service provided for this payment, the payment must be reported as a Transfer instead of an expense. The amount of the transfer continues to be calculated as in the past years with the payment being based on the utility plant existing at the beginning of the year and certain components of the tax rate.

Note: The village is part of the Water Authority. This body was created in order to develop an alternative water source for the member communities other than well water. The aquifer that holds most communities water supply is being depleted and has high levels of contaminants that exceed EPA limits. The village is a charter member of the Authority. Cost from the Authority are passed on to customers through a water rate adjustment clause.

Village of Howard
Schedule of Estimated Cash Flows by Year - Water Utility

	2018 Estimate	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Cash Balance, Jan. 1	\$2,680,236	\$2,773,616	\$2,313,763	\$209,098	\$250,940	\$124,681
Revenue:						
Charges for Services	5,467,700	5,520,800	5,603,604	5,687,614	5,772,927	5,859,546
Change in Accounts Receivable - convert to cash	50,000	(50,000)	50,000	(50,000)	50,000	(50,000)
Change in Accrued Liabilities	(30,000)	(30,000)	(10,000)	(10,000)	(10,000)	(10,000)
Other revenue	264,100	265,000	265,000	265,000	265,000	265,000
Cash collections of Special Assessments	200,000	286,700	253,333	300,000	300,000	300,000
Interest income	48,000	45,000	26,000	26,000	27,000	27,000
Intergov't - Grants	-	500,000	-	-	-	-
Operating expenses	(3,426,795)	(4,066,000)	(4,208,306)	(4,355,539)	(4,507,920)	(4,665,673)
Administrative expenses	(408,200)	(428,100)	(438,788)	(449,784)	(461,092)	(472,609)
Capital Improvements & Equipment	(450,000)	(1,025,000)	(410,000)	(125,000)	(310,000)	(50,000)
New subdivisions	(900,000)	(260,000)	(500,000)	(500,000)	(500,000)	(500,000)
Interest expense	(17,325)	(14,153)	(10,508)	(6,450)	(2,175)	-
Principal payments on debt	(135,000)	(135,000)	(145,000)	(150,000)	(150,000)	-
Payment on RLF loans to state	-	(500,000)	-	-	-	-
Transfer to TIF #8	-	-	(2,000,000)	-	-	-
Transfers out	(569,100)	(569,100)	(580,000)	(590,000)	(600,000)	(610,000)
Cash Balance, Dec. 31	\$2,773,616	\$2,313,763	\$209,098	\$250,940	\$124,681	\$217,945

VILLAGE OF HOWARD, WISCONSIN

Comparative Budget for Sewer Utility

For Year Beginning January 1

	2017 Actual	2018 Estimated Actual	2019 Budget
Operating Revenue			
Charges for services	\$3,858,251	\$4,031,600	\$4,096,000
Other	217,264	152,700	23,700
Total Operating Revenue	4,075,515	4,184,300	4,119,700
Operating Expenses			
Operation and maintenance	2,812,494	2,775,236	2,843,600
Administrative and general	414,714	425,264	431,400
Depreciation	368,768	375,000	385,000
Total Operating Expenses	3,595,976	3,575,499	3,660,000
Operating Income (Loss)	479,539	608,801	459,700
Nonoperating Revenues (Expenses)			
Interest revenue	10,327	20,000	19,000
Interest expense	-	-	-
Capital contributions	366,572	532,000	190,000
Transfers (formerly Taxes)	(11,552)	(11,300)	(15,000)
Total Nonoperating Revenues (Expenses)	365,347	540,700	194,000
Change in Net Assets	844,886	1,149,501	653,700
Net Assets - January 1	22,732,383	23,577,269	24,726,770
Net Assets - December 31	\$23,577,269	\$24,726,770	\$25,380,470

SEWER UTILITY

REVENUE - CHARGES FOR SERVICE

Historical Summary:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimated Actual	2019 Budget
\$2,980,712	\$2,988,423	\$3,024,720	\$3,858,251	\$4,031,600	\$4,096,000
Percentage Change	0.26%	1.21%	27.56%	4.49%	1.60%

Explanations and Assumptions:

The sewer rates are established by the village board. Sewage treatment is performed by GBMSD.

The 2019 budget amounts are based on the combination of historical trends, estimated new housing starts and new businesses. A rate increase of 1.6% is expected from GBMSD for 2019 and is factored into the budget.

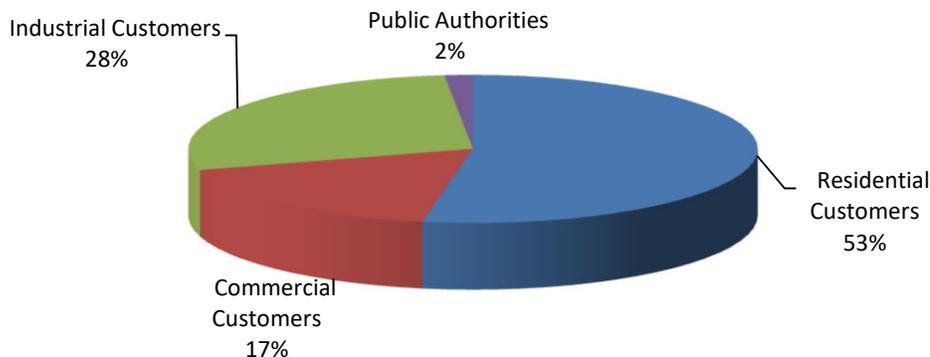
Line item detail:	2017 Actual	2018 Est. Actual	2019 Budget	2019 Budget
Residential Customers	\$2,016,540	\$2,130,000	\$2,164,000	52.83%
Commercial Customers	691,091	707,000	718,300	17.54%
Industrial Customers	1,088,470	1,130,000	1,148,100	28.03%
Public Authorities	62,150	64,600	65,600	1.60%
Total Charges for Service	\$3,858,251	\$4,031,600	\$4,096,000	100.00%

2019 Budget Analysis:

Sewer rates were increased in January 2017. NEW Water (formerly GBMSD) has increased rates for sewer treatment over recent past years and have a planned increase in 2019 of 1.6% on the flow of sewage. This budget is proposing a 1.6% increase in rates and corresponding revenue accounts above.

The Industrial customer revenues have seen fluctuations from year to year due to changes in the largest customer's pretreatment facility. Industrial revenue is estimated to increase 1.6% in 2019.

**Sewer Revenue by Classification
2019 Budget Year**



SEWER UTILITY

REVENUE - OTHER

Historical Summary:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimated Actual	2019 Budget
\$14,466	\$19,384	\$21,314	\$217,264	\$152,700	\$23,700
Percentage Change	34.00%	9.96%	919.35%	-29.72%	-84.48%

Explanations and Assumptions:

Forfeited discounts are earned whenever a customer becomes delinquent in payment of sewer billings. The rate charged for past due accounts is 0.8% per month. There is also a 10% penalty applied to all outstanding accounts on November 1 of each year. Miscellaneous revenues are comprised of second meter sales and other items.

Line item detail:	2017 Actual	2018 Est. Actual	2019 Budget	2019 Budget
Forfeited discounts	\$17,484	\$19,500	\$19,700	83.12%
Miscellaneous	199,780	133,200	4,000	16.88%
Total Other Revenue	\$217,264	\$152,700	\$23,700	100.00%

2019 Budget Analysis:

The budget reflects an estimated 1% increase in forfeited discounts for 2018 based on utility growth. Miscellaneous revenue consists primarily of lot sales from a village subdivision in 2017 and 2018; no such sales will occur in 2019 as all the remaining lots were sold in 2018.

SEWER UTILITY

EXPENSE - OPERATIONS AND MAINTENANCE

MISSION To provide the customers continued access and flow of sewage in the most cost efficient manner.

GOALS Provide immediate responses to sewer backup complaints.
 Extend sewer lines into new subdivisions.
 Replace old sewer mains in accordance with capital replacement schedule.
 Perform sewer cleaning and inspections in accordance with scheduled events.

ACCOMPLISHMENTS

2016 - 2018 Continued monitoring flow results by updating spreadsheet with flow data. Continued with sewer cleaning and inspection program.

PROGRAM EXPENDITURES	2017 Actual	2018 Est. Actual	2019 Budget	2019 Budget
Operation labor	\$44,929	\$22,000	\$22,600	0.79%
Fuel for pumping	10,555	8,000	8,300	0.29%
Phosphorus chemicals	-	-	-	0.00%
Transportation expense	15,180	14,000	20,000	0.70%
Green Bay Met Charges-treatment	2,435,871	2,494,236	2,534,100	89.12%
Maintenance - Collection	183,799	140,000	145,600	5.12%
Maintenance - Pumping	19,773	12,000	15,000	0.53%
Maintenance - General Plant	43,695	10,000	20,000	0.70%
Billing labor and supplies	58,692	75,000	78,000	2.74%
Total Operating Expenses	\$2,812,494	\$2,775,236	\$2,843,600	100.00%

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
Working Foreman	0.15	0.15	0.15
Laborer	1.60	1.60	1.60
Dir. Administrative Services	0.25	0.25	0.25
Accountant I	0.25	0.25	0.25
Accountant asst/bookkeeper	0.00	0.15	0.15
Clerk Typist	0.25	0.25	0.25
Meter reader	0.25	0.25	0.25

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimated Actual	2019 Budget
\$2,177,214	\$2,229,431	\$2,734,023	\$2,812,494	\$2,775,236	\$2,843,600
Percentage Change	2.40%	22.63%	2.87%	-1.32%	2.46%

SEWER UTILITY

EXPENSE - ADMINISTRATION AND GENERAL

MISSION To provide the customers communication access to sewer personnel and administrate laborers.

GOALS Make available access to the public for any sewer related concerns.
 Perform all administrative functions of the utility such as preparing service orders.

ACCOMPLISHMENTS

2016-2018 1. Updated sewer replacement schedule and continued to replace sewer lines as needed.

PROGRAM EXPENDITURES	2017 Actual	2018 Est. Actual	2019 Budget	2019 Budget
Administration labor	\$ 131,340	\$ 132,000	\$ 137,300	31.83%
Meter reading labor	6,076	9,050	-	0.00%
Meter supplies (50% meter exp)	-	26,000	26,500	6.14%
Office supplies	32,385	30,000	31,000	7.19%
Outside services employed	7,487	10,000	10,000	2.32%
Property insurance	23,847	28,514	27,000	6.26%
Pensions & benefits	128,236	99,600	109,500	25.38%
Uncollectible accounts	-	500	500	0.12%
Miscellaneous (ROR)	52,343	53,600	53,600	12.42%
Rents	33,000	36,000	36,000	8.34%
Total Administration	\$ 414,714	\$ 425,264	\$ 431,400	100.00%

2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
------------------------------------	------------------------------------	------------------------------------

Administrator	0.10	0.10	0.10
Public Works Director	0.20	0.20	0.20
Public Works Assistant Director	0.00	0.20	0.20
Clerk/typists	0.40	0.40	0.40
Engineer Tech & GIS operator	0.30	0.30	0.30
Foreman	0.15	0.15	0.15

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimated Actual	2019 Budget
\$315,610	\$381,551	\$369,797	\$414,714	\$425,264	\$431,400
Percentage Change	20.89%	-3.08%	12.15%	2.54%	1.44%

SEWER UTILITY

2019 Budget Analysis - Operations and Maintenance:

Charges by the GBMSD make up the overwhelming majority of expenses in this category. The GBMSD charges vary from year to year based on strength and gallons of sewage flowing to the GBMSD. With changes to our largest customer's pretreatment facility, it is very difficult to predict the cost in future years. The 2019 budget reflects an increase based on GBMSD estimates.

2019 Budget Analysis - Administration and General

Pensions and benefits and administrative salaries make up the largest item within this category. For 2019, health insurance costs are estimated to increase by up to 15% based on preliminary cost estimates from the village health insurance agent.

2019 Budget Analysis - Depreciation:

The calculation of plant depreciation is based on estimated life of each class of asset as determined by the PSC for the water utility. The budget amount represent estimates of the 2019 expense based on current rates of depreciation and estimates of additions and deletions to fixed assets.

2019 Budget Analysis - Taxes:

This expense represents the annual fee charged by the water utility to the sewer utility for 1/2 the rate of return on meters owned by the water utility but used for sewer billings too.

Village of Howard
Schedule of Estimated Cash Flows by Year - Sewer Utility

	2018 Estimate	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Cash Balance, Jan. 1	\$ 937,928	\$ 1,527,628	\$ 2,079,328	\$ 2,474,330	\$ 2,742,750	\$ 3,022,798
Revenue:						
Charges for Services	4,031,600	4,096,000	4,136,900	4,136,900	4,178,187	4,178,187
Change in Accounts Receivable - convert to cash	(50,000)	50,000	(50,000)	(50,000)	50,000	(50,000)
Change in Accrued Liabilities	(30,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Other revenue-forfeited discounts	152,700	23,700	20,000	20,000	20,000	20,000
Special Assessments and capital contributions	300,000	380,000	300,967	393,366	416,700	400,000
Interest income	20,000	19,000	19,000	19,000	19,000	19,000
Intergov't - Grants & Sales Taxes	-	-	-	-	-	-
Operating expenses	(2,775,236)	(2,843,600)	(2,914,663)	(2,987,547)	(3,062,253)	(3,138,782)
Administrative expenses	(425,264)	(431,400)	(442,202)	(453,298)	(464,586)	(476,164)
Capital Improvements & Equipment	(185,000)	(392,000)	(200,000)	(385,000)	(450,000)	(450,000)
New subdivisions	(437,800)	(330,000)	(450,000)	(400,000)	(400,000)	(400,000)
Interest expense	-	-	-	-	-	-
Principal payments on debt	-	-	-	-	-	-
Transfers out (payment in-lieu of tax)	(11,300)	(15,000)	(20,000)	(20,000)	(22,000)	(25,000)
Cash Balance, Dec. 31	\$ 1,527,628	\$ 2,079,328	\$ 2,474,330	\$ 2,742,750	\$ 3,022,798	\$ 3,095,038

VILLAGE OF HOWARD, WISCONSIN
Comparative Budget for Storm Water Utility
For Year Beginning January 1

	2017 Actual	2018 Estimated Actual	2019 Budget
Operating Revenue			
Charges for services	\$ 935,803	\$ 1,060,900	\$ 1,083,200
Other - forfeited discounts and land sales	116,201	4,400	4,600
	<hr/>		
Total Operating Revenue	1,052,004	1,065,300	1,087,800
	<hr/>		
Operating Expenses			
Operation, maintenance and general	618,319	522,300	571,938
Depreciation	252,558	260,000	268,000
	<hr/>		
Total Operating Expenses	870,877	782,300	839,938
	<hr/>		
Operating Income	181,127	283,000	247,862
	<hr/>		
Nonoperating Revenues (Expenses)			
Interest revenue	25,911	4,000	5,000
Other revenue	28,517	-	-
Capital contributions (special assessments) & grants	1,611,767	1,345,600	1,520,000
	<hr/>		
Total Nonoperating Revenues (Expenses)	1,666,195	1,349,600	1,525,000
	<hr/>		
Change in Net Assets	1,847,322	1,632,600	1,772,862
	<hr/>		
Net Assets - January 1	21,414,257	23,261,579	24,894,179
	<hr/>		
Net Assets - December 31	\$ 23,261,579	\$ 24,894,179	\$ 26,667,041
	<hr/>		

Capital contributions represents cash payments from developers for installation of new storm sewer infrastructure, special assessments and impact fees collected. These receipts are disclosed as Nonoperating revenues while the expenditure of funds for the infrastructure is capitalized as an asset and depreciated.

STORM WATER UTILITY

REVENUE - CHARGES FOR SERVICE

Historical Summary:

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimated Actual	2019 Budget
\$769,248	\$893,635	\$899,398	\$935,803	\$1,060,900	\$1,083,200
Percentage Change	16.17%	0.64%	4.05%	13.37%	2.10%

Explanations and Assumptions:

The storm water utility rates were most recently adjusted effective on March 1, 2017. The rates are based on 3,301 square footage of impervious surface equaling one Equivalent Residential Unit (ERU). Rate requirements are reviewed annually with each budget document and based on cash flow requirements for operating and capital needs.

The ERU Revenues are not classified by residential, commercial or industrial as done in the Water and Sewer Utilities. The ERU for each parcel determines the amount to be charged each customer and recorded as revenue.

Line item detail:	2017 Actual	2018 Est. Actual	2019 Budget	2019 Budget
ERU's Revenue	\$ 931,606	\$ 1,057,900	\$ 1,080,200	99.72%
Plan review fees	4,197	3,000	3,000	0.28%
Total Charges for Service	\$ 935,803	\$ 1,060,900	\$ 1,083,200	100.00%

2019 Budget Analysis:

Estimated revenue from ERU's in 2019 is based on the current actual number of ERU's plus an estimated increase of 70 more ERU's in 2019 for one-half the year. Plan review fees historically have fluctuated from year to year, ranging between \$0-\$4,500, contingent upon plans submitted for review; utilized a conservative estimate for 2019 based on historical trends.

STORM WATER UTILITY

OPERATING EXPENSES

MISSION To provide clean water from storm events that flow from the village of Howard to the Bay of Green Bay in the most cost beneficial manner.

GOALS Develop a monitoring system to evaluate maintenance schedules.
 Provide a functional storm sewer system that responds to customer needs.
 Provide information to the public about the system's operations.
 Sweep all streets of the village twice each year and pickup leaves at curb.

ACCOMPLISHMENTS

2018 Continued 4x10's for fall leaf collection.
 2017 Maintained services into 2017. Continued enforcement of runoff ordinance requirements.
 Continued one man leaf pickup services with satisfied customers.
 2016 Continued with street sweeping operations, leaf and brush pick up services.

	2017 Actual	2018 Est. Actual	2019 Budget	2019 Budget
Insurance	\$ 7,993	\$ 9,300	\$ 10,238	1.78%
Workers compensation	13,000	13,000	13,500	2.49%
Contracted services	124,538	50,000	65,000	9.57%
Repairs, maintenance & fuel	66,453	65,000	70,000	12.44%
Other supplies & expenses	66,432	60,000	70,000	11.49%
Employee benefits	123,239	87,000	95,700	16.66%
Salaries and wages	216,664	238,000	247,500	45.57%
Rent & other charges	-	-	-	0.00%
Total Administration	\$ 618,319	\$ 522,300	\$ 571,938	100.00%

STORM WATER UTILITY - Operating Expenses (Continued):

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
Administrator	0.05	0.05	0.05
Administrative assistant/PIO	0.05	0.05	0.05
Administrative assistants-VH	0.10	0.10	0.10
Director of Administrative Services	0.05	0.05	0.05
Accountant I	0.05	0.05	0.05
Account Clerk	0.10	0.10	0.10
Public Works Director	0.20	0.20	0.20
Public Works Assistant Director	0.00	0.20	0.20
Administrative assistants - PW	0.30	0.30	0.30
Engineer	0.10	0.10	0.10
Working Foreman	0.25	0.25	0.25
Laborer	1.75	1.75	1.75
Engineer Tech & GIS operator	0.70	0.70	0.70
Mechanics	0.20	0.20	0.20
Laborer - leaf collection	0.25	0.25	0.25
Totals	4.15	4.35	4.35

2019 Budget Analysis:

The 2019 budget is anticipating a 10% increase in benefits due to an estimated 156% increase in health insurance. Increased wages to allow for a 1.5% cost of living increase plus a possible step increase. Contracted services has noted large changes in recent years requiring an average to be used for budget purposes.

2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimated Actual	2019 Budget
\$673,258	\$562,323	\$739,823	\$618,319	\$522,300	\$571,938
Percentage Change	-16.48%	31.57%	-16.42%	-15.53%	9.50%

Village of Howard
Schedule of Cash Flow Analysis by Year - Storm Water

	2018 Estimate	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Cash Balance, Jan. 1 (estimate)	\$543,489	\$863,289	\$655,151	(\$7,218)	(\$167,149)	(\$120,911)
Revenue						
Charges for Services (Storm Fees)	1,057,900	1,080,200	962,993	1,085,040	1,095,801	1,113,728
Plan review fees	3,000	3,000	1,500	1,500	1,500	1,500
Other revenue	4,400	4,600	6,000	6,000	6,000	6,000
Special Assessments and lot sales	1,160,000	1,206,000	1,307,866	1,973,366	2,233,300	2,433,300
Interest income	4,000	5,000	500	-	500	500
Intergov't - Grants & Sales Taxes	29,800	-	-	-	-	-
Operating expenses	(522,300)	(571,938)	(586,228)	(600,837)	(615,863)	(631,307)
Capital Improvements & Equipment	(117,000)	(415,000)	(355,000)	(225,000)	(375,000)	(375,000)
New subdivisions	(1,300,000)	(1,520,000)	(2,000,000)	(2,400,000)	(2,300,000)	(2,600,000)
Cash Balance, Dec. 31 (estimate)	\$863,289	\$655,151	(\$7,218)	(\$167,149)	(\$120,911)	(\$172,190)

Note: This schedule is used to determine annual cash flows for the storm water utility and establish a rate for quarterly ERU charges. The ERU quarterly rates schedule for current year and next budget year is below with estimated future rates:

Equivalent Residential Unit (ERU) fee:

	2018	2019	2020	2021	2022	2023
Quarterly fee, per ERU	\$15.78	\$15.78	\$16.02	\$18.00	\$18.27	\$18.54
Monthly fee, per ERU	\$5.26	\$5.26	\$5.34	\$6.00	\$6.09	\$6.18

5-Year Capital Budgeting for Water, Sanitary Sewer and Storm Water Utilities

For Year Beginning January 1

Since budgeting for the utilities is on a full-accrual basis, costs of replacing old equipment and infrastructure, as well as new purchases, are not reflected in the preceding pages. In order to provide this information to the public, this schedule has been prepared. The items listed below represent the utilities' share of the estimated project cost. Projects paid by a developer are not included on this schedule.

Project Name	Year	Water	San. Sewer	Storm Water
Rehab projects	2019	50,000	50,000	75,000
Roadside mower	2019	-	200,000	-
Hydro-seeder	2019	-	-	10,000
Reservoir Roof	2019	150,000	-	-
JD Loader#393	2019	250,000	-	-
Boom lift	2019	-	50,000	-
Pickup truck	2019	-	37,000	-
Pond on Old Shawano	2019	-	-	150,000
For Howard Crossing - extensions	2019	345,000	25,000	-
Fuel islands - DPW	2019	200,000	-	-
Vincent Road reconstruction	2019	30,000	30,000	180,000
<i>Totals for 2019</i>		1,025,000	392,000	415,000
Rehab projects	2020	50,000	50,000	75,000
Truck #168	2020	260,000	-	-
Valley Brook pond	2020	-	-	150,000
Baker' creek & Slew creek	2020	-	-	130,000
Brookfield Utility Extension	2020	100,000	150,000	-
<i>Totals for 2020</i>		410,000	200,000	355,000
Rehab projects	2021	50,000	50,000	75,000
Ponds	2021	-	-	150,000
Truck #167	2019	-	260,000	-
Rehab projects	2021	75,000	75,000	-
<i>Totals for 2021</i>		125,000	385,000	225,000
Rehab projects	2022	50,000	50,000	75,000
10 yard Dump Truck 464	2022	260,000	-	-
Ponds	2022	-	-	150,000
Bakers Creek	2022	-	-	150,000
Jet Machine	2022	-	400,000	-
<i>Totals for 2022</i>		310,000	450,000	375,000
Rehab projects	2023	50,000	50,000	75,000
Dump truck	2023	-	270,000	-
Ponds	2023	-	-	150,000
Seligman ditching	2023	-	-	150,000
		50,000	320,000	375,000
Total Five Year Amount		\$ 1,920,000	\$ 1,747,000	\$ 1,745,000
Average Per Year		\$ 384,000	\$ 349,400	\$ 349,000

Water and Sewer Debt Service Summary

In 2019, there is only one outstanding debt issue affecting the water and sewer utilities. The item is described below and affects only the water utility.

The storm water utility has not issued any debt for financing project costs.

1. Water Utility General Obligation Debt - Refunding Issue Dated August 2011

This \$1,695,000 debt was issued in 2011 to refund the Revenue Debt issues Series 2001 and Series 2002 listed above. This debt was issued as general obligation debt of the village but will be repaid by the water utility. Annual principal payments on this debt range from \$125,000 to \$205,000 through May 1, 2022. Interest rates range from 0.9% to 2.9%.

The Water Utility GO Debt obtained a rating of AA by Standard & Poor's along with all other village-wide GO debt issues. Should the utility be unable to make a payment on this GO debt issue, the village tax base will support this debt. Management believes the utility will be able to make all required debt payments without utilizing any taxes to cover the debt payments.

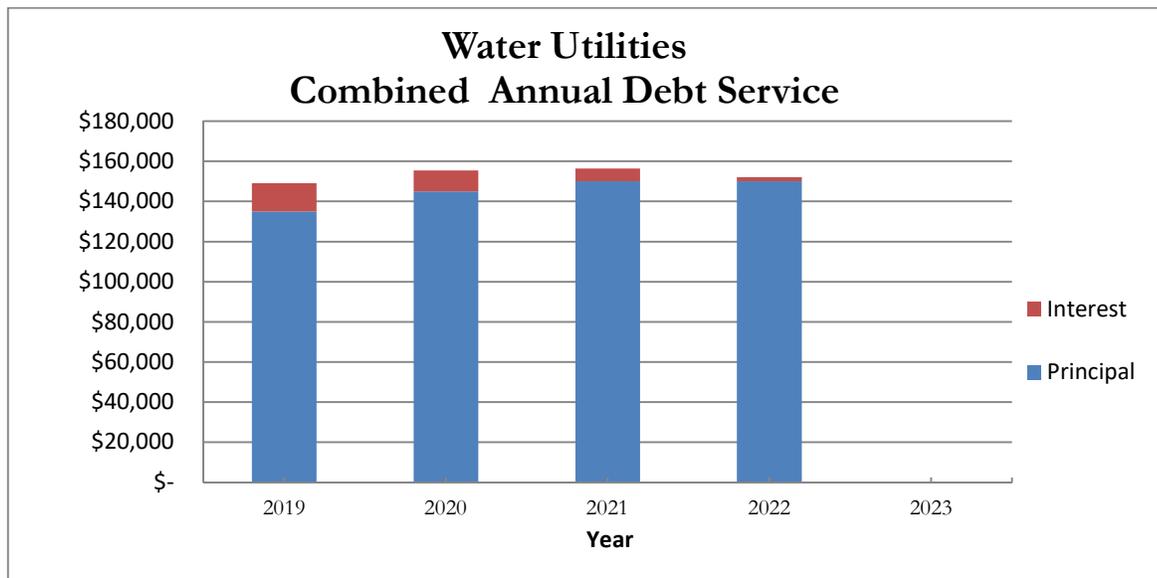
The village's established debt policy for proprietary fund debt is no new debt issuance for operating costs and replacement of existing infrastructure. Debt can be issued for new infrastructure if a revenue source is found for repayment of debt. In the case of the water and sewer utilities, the revenue source would be revenue from operations, generally through rate increases.

There is no legal debt limit for the revenue bond debt. General obligation debt is limited to 5% of the total assessed value of the village.

All of the outstanding debt of the utilities were issued for new infrastructure. The utilities have experienced tremendous growth as new homes and commercial sites are added annually. Revenues from the new customers have been utilized in paying off debt issuances.

The following schedule is a list of debt payments expected in the 2019 budget year:

Debt Issue	Principal Payments	Interest Payments	Total Payments
General Obligation Debt - Water	\$135,000	\$14,152	\$149,152
	-	-	-
Totals for 2019	\$135,000	\$14,152	\$149,152



Water Debt Service (Continued)

Effects of existing debt on future operations:

Year	Debt Service			Debt Allocated To	
	Principal	Interest	Total	Water	Sewer
2019	\$ 135,000	\$ 14,152	\$ 149,152	\$ 149,152	\$ -
2020	\$ 145,000	\$ 10,508	\$ 155,508	\$ 155,508	\$ -
2021	\$ 150,000	\$ 6,450	\$ 156,450	\$ 156,450	\$ -
2022	\$ 150,000	\$ 2,175	\$ 152,175	\$ 152,175	\$ -
2023	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 580,000	\$ 33,285	\$ 613,285	\$ 613,285	\$ -

The schedule above reflects actual cash payments to be made in each of the years listed. Cash payments of interest expense do not agree with GAAP basis of interest expense reported in this budget. Since budgeting for the utilities are on a GAAP basis (full accrual), the interest for 2019 reflected above does not agree with the total interest reported in the water budget.

Village Green Golf Course
Statement of Budgeted Revenue, Expenses and Changes in Net Position
For Year Beginning January 1

	2017 Actual	2018 Estimated	2019 Budget
Revenue			
Green fees	\$ 184,746	\$ 160,000	\$ 170,000
Membership fees	30,980	87,700	75,000
Golf cart rentals	83,926	86,400	90,000
Beverages	34,520	39,500	40,000
Other golf revenues	7,193	5,680	7,200
Rental income	392	300	400
Restaurant sales			
Bar sales	78,203	91,000	95,000
Food sales	114,499	88,000	90,000
Total Operating Revenues	<u>534,459</u>	<u>558,580</u>	<u>567,600</u>
Operating expenses:			
Golf operations:			
Wages & benefits	105,818	105,500	106,000
Insurance	11,616	8,700	9,000
Supplies and other expenses	60,251	66,400	50,000
Cost of goods sold	16,329	11,800	15,000
Repairs and maintenance	31,998	33,000	30,000
Advertising	3,803	8,300	4,000
Telephone and utilities	18,882	20,500	21,000
Total golf expenses	<u>248,697</u>	<u>254,200</u>	<u>235,000</u>
Restaurant expenses			
COGS - bar	26,793	24,300	30,500
COGS - food	66,020	54,000	54,000
Advertising	5,827	500	1,500
Insurance	8,790	8,800	9,000
Wages & benefits	74,130	76,000	75,000
Utilities	15,840	19,400	15,000
All other expenses	34,869	31,400	33,000
Depreciation	46,446	58,500	60,000
Administrative expenses	21,227	13,900	15,000
Total restaurant expenses	<u>299,942</u>	<u>286,800</u>	<u>293,000</u>
Total operating expenses	<u>548,639</u>	<u>541,000</u>	<u>528,000</u>
Operating income	(14,180)	17,580	39,600
Other income (expenses) & operating transfers			
Interest and other income	-	150	500
Gain (loss) on sale of assets	-	1,200	-
Transfers in	-	-	-
Total operating transfers over non-operating revenue	<u>-</u>	<u>1,350</u>	<u>500</u>
Change in net assets	(14,180)	18,930	40,100
Net Assets - January 1	2,830,127	2,815,947	2,834,877
Net Assets - December 31	<u>\$ 2,815,947</u>	<u>\$ 2,834,877</u>	<u>\$ 2,874,977</u>

Summary of Golf Course Budget

On December 31, 1996, the village of Howard purchased a local nine hole golf course. The facility is being operated as a public golf course, providing golf carts, club rentals and miscellaneous merchandise sales. In addition to the golf operations, the club house houses a restaurant facility that is open during summer months and every Friday of the year. The restaurant has been providing a Friday "fish-fry" for more than 30 years. In 2011, the restaurant was rented to Coaches Corner, a popular local restaurant/bar operation.

The village contracted with a local golf pro to operate the golf course and restaurant operations from 1997 through 2001. In 2002, the village began operating the course and restaurant as a village facility. All the employees of the facility are hired by the village. The change in operations allowed the village to begin collecting revenue from golf carts, club rentals, merchandise sales and the restaurant operation sales.

Since 2003, the course has funded capital improvements and equipment from existing operations. Continued investment in equipment and building facilities will be made in future years from available resources.

MISSION		STRATEGIC OBJECTIVES	
To provide our residents with a friendly, attractive and active community by providing the best 9 hole golf course in Wisconsin.		1. Provide daily maintenance services of the greens, tee boxes and fairways of the golf course. 2. Maintain golf carts in excellent working condition. 3. Make the restaurant one of the areas best pubs during golf season and close during winter months. 4. Expand weekday league play.	
GOALS		PLAN OF ACTION	
1. Provide an excellent golf course experience for 6-9 months of the year. 2. Provide a professional "Pro Shop" atmosphere for golf participants. 3. Operate the restaurant on a daily basis during the golf season with emphasis on re-establishing the fabulous Friday Night Fish Fry.		1. Mow or roll all greens daily and mow fairways every other day. 2. Maintain tee boxes through daily mowing and by repairing divots. 3. Attempt to maintain at least 90% of existing new members and hold another year end membership drive to get membership up to 700.	
EVALUATION OF RESULTS			
2018	1. Hired a new golf manager and revamped the menu. 2. Purchased six new golf carts. 3. Continued with new membership drive by offering \$250 memberships.		
2017	1. Began a new membership drive at a highly discounted rate and obtained over 500 new members. 2. Purchased a new greens roller that helped enhance the play of the greens and increase enjoyment for golfers. 3. Held first annual year end Pig Roast. 4. Added a new league to Monday nights. 5. Deep tined greens to improve aeration.		
2016	1. Created two new menus for customer satisfaction. 2. Hired a new restaurant manager/chef to add a professional food experience for the customer.		

	2017 Positions Authorized (FTE)	2018 Positions Authorized (FTE)	2019 Positions Authorized (FTE)
Accountant I	0.05	0.00	0.00
Accountant Asst	0.10	0.10	0.10
Golf operations			
Manager - 1 full-time	1.00	1.00	1.00
Part-time - up to 28 individuals	3.50	3.50	3.50

Capital Outlays

The following items are expected to be capital purchases in years listed:

	Year	Amount
Toro workman	2019	\$ 16,000
Roof over storage area	2019	\$ 10,000
Add cart paths	2019	\$ 15,000
Gas golf carts - replace 2	2019	\$ 10,400
Tee mower	2020	\$ 27,000
Sandtrap edger	2020	\$ 8,000
Fertilizer spreader	2020	\$ 8,000
Gas golf carts - replace 2	2020	\$ 10,200

Discussion of Net Assets for Golf Course:

Net Assets for the Golf Course are derived by subtracting all liabilities and capital from the assets. Cash is only part of the assets owned by the golf course. Other assets owned include equipment (such as mowers and golf carts), the buildings and the land.

The village has strived to maintain a strong balance in cash and net assets in order to fund future improvement projects and keep our assets in good condition.

Quantitative Performance Measures:			
	Rounds of Golf	Kilowats used	Therms used
2018 est.	14,000	123,800	4,000
2017	13,699	128,663	4,164
2016	12,953	122,127	4,584
2015	12,471	111,632	4,904
2014	12,699	94,659	7,330
2013	15,010	N/A	N/A
2012	18,390	N/A	N/A
2011	12,847	N/A	N/A
2010	18,110	N/A	N/A
2009	19,620	N/A	N/A
2008	19,856	N/A	N/A
2007	22,027	N/A	N/A
2006	23,555	N/A	N/A
2005	22,435	N/A	N/A

Howard Commons Apartment Complex
Statement of Budgeted Revenue, Expenses and Changes in Net Position
For Year Beginning January 1

	2017 Actual	2018 Estimated	2019 Budget
Revenue			
Apartment rents	\$ -	\$ 140,000	\$ 1,257,000
Parking fees	-	4,000	35,000
Storage fees	-	3,500	8,000
Total Operating Revenues	-	147,500	1,300,000
Operating expenses:			
Management fee	-	5,800	49,300
Leasing staff	-	12,000	48,000
Payment-in-lieu of tax	-	-	140,800
Property insurance	-	8,700	26,000
Marketing	-	-	12,000
Office supplies	-	200	2,000
Utilities	-	11,000	32,000
Maintenance	-	15,000	61,500
Depreciation	-	-	-
Total operating expenses	-	52,700	371,600
Operating income		94,800	928,400
Nonoperating revenue and expenses			
Interest income	-	12,000	2,000
Interest expense	-	(654,518)	(648,000)
Total nonoperating revenue (expenses)	-	(642,518)	(646,000)
Change in Net Assets	-	(547,718)	282,400
Net Assets - January 1	-	-	(547,718)
Net Assets - December 31	\$ -	\$ (547,718)	\$ (265,318)

Summary of Howard Commons Apartment Complex Budget

During 2017, the village board took action to begin construction of two apartment buildings in the village center or downtown area. The original goal of this project was to avoid giving large cash incentives to a developer and have the village own and operate the apartment complex until the complex could be sold at a break-even amount (when the sales price equals or exceeds the amount owed on the project). Staff proceeded with this project by obtaining a construction manager and two consultants to assist in designing the complex and obtaining contractors for construction.

While staff was working through the financing issues on this project, bond counsel informed the village that the apartments would need to be owned by the village's Community Development Authority, in order to obtain exempt interest on debt issuance. Another condition of tax exempt status, was to own the facility for as long as the debt is outstanding.

Debt was issued on this project in October 2017 of approximately \$10 million with an additional \$16 million was borrowed in March 2018. There was \$1 million of the 2017 debt issuance that was recorded in TIF #8.

Mission

Provide our residents with a safe, friendly, attractive place to live in the downtown area of the village creating a vibrant area for future growth.

Goals

Maintain a strong financial position by offering upscale rental units at market price; create a unique community identity; provide a safe and secure community; and maintain the Howard Commons apartments in excellent condition for current and future years.

Accomplishments

2017	Hired an architect to design the apartment buildings. Hired a consultant to assist in the design, rent determination and other operating decisions as well as managing the property. Hired a construction manager. Approved # contracts for the construction of the apartments.
2018	Completed construction and began renting rooms.

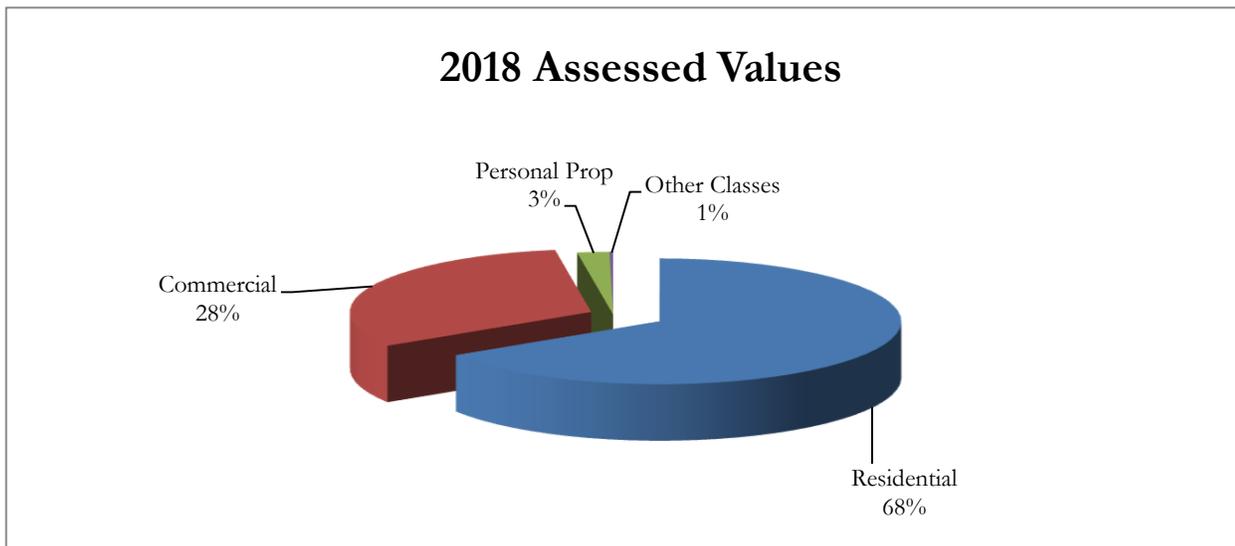
Statistical Section

Village of Howard, Wisconsin
 Assessed and Equalized Valuations of Taxable Property
 Last Ten Fiscal Years

Year	Assessed Valuations				Total Assessed Valuation	Total Equalized Valuation	Ratio of Total Assessed to Equalized Values
	Residential	Commercial and Manufacturing	Personal Property	All Other Classes			
2009	\$ 944,927,100	\$ 389,817,000	\$ 44,554,800	\$ 3,926,000	\$ 1,383,224,900	\$ 1,412,174,200	97.95%
<i>Percentage</i>	<i>68.31%</i>	<i>28.18%</i>	<i>3.22%</i>	<i>0.28%</i>	<i>100.00%</i>		
2010	\$ 953,575,800	\$ 393,753,600	\$ 40,846,900	\$ 3,947,300	\$ 1,392,123,600	\$ 1,381,526,100	100.77%
2011	\$ 966,964,900	\$ 406,284,300	\$ 38,008,600	\$ 3,775,600	\$ 1,415,033,400	\$ 1,341,434,800	105.49%
2012	\$ 976,030,500	\$ 440,367,200	\$ 43,023,800	\$ 3,747,700	\$ 1,463,169,200	\$ 1,353,369,900	108.11%
2013	\$ 986,798,200	\$ 453,350,600	\$ 50,655,800	\$ 3,633,100	\$ 1,494,437,700	\$ 1,410,056,600	105.98%
2014	\$ 998,607,300	\$ 454,413,700	\$ 49,344,400	\$ 3,675,300	\$ 1,506,040,700	\$ 1,446,798,600	104.09%
2015	\$ 1,017,422,300	\$ 470,753,300	\$ 43,519,100	\$ 3,627,500	\$ 1,535,322,200	\$ 1,519,608,200	101.03%
2016	\$ 1,045,281,700	\$ 494,238,600	\$ 43,404,900	\$ 4,299,500	\$ 1,587,224,700	\$ 1,555,671,400	102.03%
2017	\$ 1,066,912,700	\$ 504,982,100	\$ 45,070,100	\$ 4,265,500	\$ 1,621,230,400	\$ 1,674,736,700	96.81%
2018	\$ 1,090,617,500	\$ 523,101,700	\$ 35,518,600	\$ 4,062,300	\$ 1,653,300,100	\$ 1,809,505,400	91.37%
<i>Percentage</i>	<i>65.97%</i>	<i>31.64%</i>	<i>2.15%</i>	<i>0.25%</i>	<i>100.00%</i>		

Note: The 2016 assessed valuation reflects the changes made due to revaluations through market adjustments.

Source: Equalized Valuations are determined by the Wisconsin Department of Revenue.



Village of Howard Demographic Trends

Population Estimates			Total Construction Costs Estimates (Based on Building Permits Issued)		
Year	Population	Percentage Change	Year	Values	Percentage Change
2000	13,546	5.33%	2000	\$46,785,000	0.62%
2001	13,849	2.24%	2001	\$50,509,000	7.37%
2002	14,376	6.13%	2002	\$46,771,000	-7.99%
2003	14,947	3.97%	2003	\$44,847,000	-4.29%
2004	15,208	1.75%	2004	\$40,457,300	-10.85%
2005	15,475	1.76%	2005	\$30,630,000	-24.29%
2006	15,755	1.81%	2006	\$31,678,400	3.42%
2007	15,830	0.48%	2007	\$36,890,250	16.45%
2008	15,965	0.85%	2008	\$18,284,600	-50.44%
2009	16,110	0.91%	2009	\$12,855,200	-29.69%
2010	17,399	8.00%	2010	\$25,982,000	102.11%
2011	17,728	1.89%	2011	\$31,443,000	21.02%
2012	18,166	2.47%	2012	\$19,818,430	-36.97%
2013	18,348	1.00%	2013	\$25,305,130	27.68%
2014	18,703	1.93%	2014	\$30,568,500	20.80%
2015	18,901	1.06%	2015	\$40,850,700	33.64%
2016	19,295	5.16%	2016	\$34,837,000	-14.72%
2017	19,371	0.39%	2017	\$62,350,100	78.98%
2018	19,508	1.10%	2018	\$41,440,300	18.95%

Source: State of Wisconsin, DOA; 2000 and 2010 from US Census

Note: 2018 data through 10/31/18.

Tax Increment Districts - Total Incremental Values								
Year	TID #2 Values	TID #3 Values	TID #4 Values	TID #5 Values	TID #6 Values	TID #7 Values	TID #8 Values	Total Increments
2006	\$ 73,732,200	(Created)						\$ 73,732,200
2007	\$ 76,767,400	\$ 6,908,400	(Created)					\$ 83,675,800
2008	\$ 81,194,900	\$ 8,370,600	\$ 1,777,300	(Created)	(Created)			\$ 91,342,800
2009	\$ 80,681,400	\$ 9,118,500	\$ 43,900	\$ 259,800	\$ 192,600			\$ 90,296,200
2010	\$ 55,720,300	\$ 10,397,500	\$ (5,587,100)	\$ (2,791,300)	\$ (23,100)			\$ 57,716,300
2011	\$ 49,423,800	\$ 9,507,900	\$ 312,400	\$ (4,270,900)	\$ (19,600)			\$ 54,953,600
2012	\$ 50,463,500	\$ 16,063,500	\$ 9,680,900	\$ (591,100)	\$ 3,476,800	(Created)		\$ 79,093,600
2013	\$ 48,568,600	\$ 16,166,800	\$ 18,194,000	\$ 1,014,500	\$ 3,642,700	\$ 356,900		\$ 87,943,500
2014	\$ 45,037,200	\$ 16,893,200	\$ 14,952,100	\$ 3,378,700	\$ 3,727,100	\$ 331,200		\$ 84,319,500
2015	(Closed)	\$ 19,565,100	\$ 19,140,700	\$ 1,960,500	\$ 3,768,900	\$ 707,300	(Created)	\$ 45,142,500
2016	N/A	\$ 25,491,700	\$ 22,372,700	\$ 2,588,300	\$ 4,150,100	\$ 1,284,700	\$ 9,033,500	\$ 64,921,000
2017	N/A	\$ 15,222,000	\$ 24,004,000	\$ 2,237,300	\$ 3,588,900	\$ -	\$ 11,805,100	\$ 56,857,300
2018	N/A	\$ 22,412,500	\$ 40,090,300	\$ 3,309,600	\$ 13,106,100	\$ -	\$ 21,279,600	\$ 100,198,100

Source: State of Wisconsin Department of Revenue

TID 2 was created in 1992. Only the last 13 years data reported in the table above.

Note: The Wisconsin DOR changed its method of calculating TID values in 2010 which resulted in much lower tax incremental values.

Largest Taxpayers and Area Employers

Top Ten Taxpayers - Current Year and Ten Years Ago				
Name	Assessed Valuations (January 1)			
	2018	Rank	Rank	2009
United Health Group (Insurance)	\$37,655,800	1	1	\$42,111,600
SPG Holdings LLC (Warehousing)	\$21,119,200	2	5	\$8,039,900
Meijer Stores LP	\$19,865,400	3	-	-
Howard Real Estate (Senior Living Apts)	\$19,021,000	4	-	-
CCAPTS LLC - Apartment complex	\$18,815,000	5	-	-
Elana LLC - Apartments	\$15,480,000	6	2	\$14,586,100
Woodman's Food Market	\$14,486,100	7	3	\$14,396,800
Menard Inc.	\$14,454,800	8	-	-
Mills Land Co. (Fleet Farm- Retail)	\$9,904,400	9	6	\$8,037,400
Omnova Solutions (Manufacturing)	\$8,175,000	10	4	\$9,058,900
Watermolen (Apartments)	-	-	7	\$7,489,500
Comfort Suites (Hotel) & Rock Gardens	-	-	8	\$7,480,500
B&D Warehousing	-	-	9	\$6,024,000
Brookview Meadows Apartments	-	-	10	\$5,011,100

Manufacturing assessments are obtained from the State of Wisconsin.

Note: The four taxpayers at the bottom of the list in 2009 still exist as Howard businesses but their values are not in the top 10.

Top Ten Employers within Brown County:			<i>Note: All of the employers are located within 15 minutes of Howard.</i>		
	2018	2009		2018	2009
1. Humana	3,283	3,146	6. Georgia-Pacific	2,100	2,600
2. Bellin Health	2,729	1,998	7. Aurora Health Care	2,009	1,703
3. Oneida Tribe of Indians	2,700	2,916	8. United Health Group	1,974	1,900
4. Green Bay Public Schools	2,655	2,655	9. St. Vincent Hospital	1,605	1,637
5. Schneider National Inc.	2,633	3,094	10. American Foods	1,467	1,591

Source: <http://www.titletown.org/news-and-resources/business-resources>

Other Data:

Date of Incorporation	January 26, 1959
<i>Prior to incorporating, the Village was a town, dating back to 1835.</i>	
Form of Government	Board/Administrator
Area in square miles	22
Miles of streets	110
Number of parks	9

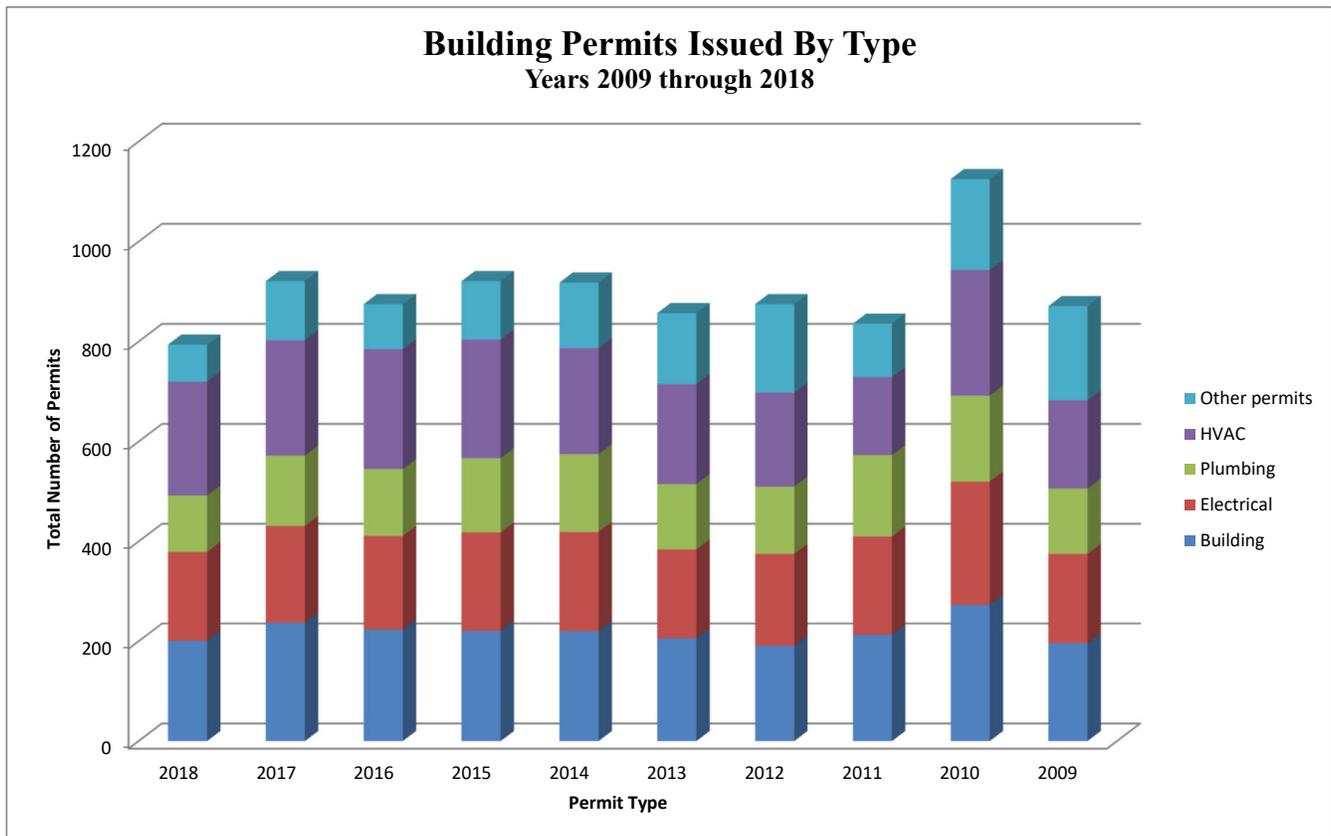
Park acreage	370
Golf course acres	67
Fire stations	2
Watermain	88 miles
Sanitary sewers	93 miles
Hospitals within 10 miles	3
Family clinics	2

Building Permits Issued

For Years 2009 through 2017 and 10 Months of 2018

Permits Issued	2018 thru Oct 31	2017	2016	2015	2014	2013	2012	2011	2010	2009
Building	201	237	223	221	220	206	191	213	273	196
Electrical	178	194	188	197	199	178	184	197	247	179
Plumbing	113	141	134	149	156	131	135	163	172	131
HVAC	228	231	240	237	212	200	188	156	251	177
Other Permits	74	118	90	117	131	142	177	107	182	188
Total	794	921	875	921	918	857	875	836	1125	871

Construction value	\$41,440,300	\$62,350,100	\$34,837,000	\$40,580,780	\$30,799,000	\$25,305,100	\$19,818,400	\$34,324,200	\$25,982,000	\$12,855,200
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**Village of Howard
Other Statistical Data**

Distance to nearest Cities:

Data from 2010 Census:

City	No. of Miles	Total Population	17,399	100.0%
		Total Housing Units	7,223	100.0%
Green Bay, WI	Borders on east	No. Units - occupied	6,941	96.1%
Milwaukee, WI	115	No. Units - owner occupied	4,602	63.7%
Madison, WI	132	No. Units - renter occupied	2,339	32.4%
Chicago, IL	215	Population in owner occupied	12,389	71.2%
Minneapolis, MN	285	Population in renter occupied	4,941	28.4%

Year	Population	County Per Capita Income	County Median Household Inc.	Unemployment Rate - County	School Enrollment
2000	13,546	\$21,784	\$46,447	3.1%	4,263
2001	13,849	N/A	\$48,551	3.5%	4,459
2002	14,376	N/A	\$48,446	4.1%	4,644
2003	14,947	N/A	\$48,884	5.0%	4,775
2004	15,208	N/A	\$49,894	3.9%	4,854
2005	15,475	\$25,353	\$51,569	4.2%	5,033
2006	15,755	\$24,510	\$49,978	4.0%	5,121
2007	15,830	\$25,857	\$52,139	4.3%	5,164
2008	15,965	\$27,701	\$52,869	5.4%	5,263
2009	16,110	\$26,782	\$58,190	7.1%	5,527
2010	17,399	\$28,661	\$50,743	6.6%	5,633
2011	17,728	\$25,908	\$52,406	6.2%	5,817
2012	18,166	\$27,787	\$53,419	6.1%	5,808
2013	18,348	\$28,015	\$53,119	5.2%	5,857
2014	18,703	\$27,734	\$53,254	4.6%	5,959
2015	18,901	\$27,876	\$53,527	4.2%	6,051
2016	19,295	N/A	\$54,172	3.2%	6,145
2017	19,371	N/A	N/A	2.9%	6,116
2018	19,503	N/A	N/A	2.3%	6,076

Howard-Suamico School District provided school enrollment figures.

Population estimates come from the State of Wisconsin, except for 2000 and 2010 comes from US Census.

Per Capita Income and Median County Household Inc. was obtain from U.S. Census website <http://factfinder.census.gov/>
The 2010 and 2011 amount have been inflation adjusted to 2005 dollars. The 2013 amount represents the village of Howard's data from U.S. Census website.

N/A = not available or unable to obtain data

Bolded items are from the 2010 US Census for the Village of Howard.

Municipal Indicators

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Fire Protection										
ISO Rating	3	3	3	3	3	3	3	3	3	3
Average response Time	7.42	8.10	8.10	7.37	7.30	6.13	6.12	5.42	6.28	6.43
No. of inspections	2,200	2,372	2,452	2,493	2,493	2,500	2,376	2,123	2,425	2,575
No. of public education programs	55	25	25	25	25	46	25	48	44	32
Police Protection										
Total Property Crimes	n/a	422	150	250	360	305	350			
Total Violent Crimes	75	76	59	148	39	27	25			
Response Time	11.3	3.5	n/a	n/a	n/a	n/a	n/a			
Clearance Rates (property)	n/a	90.79%	n/a	n/a	n/a	n/a	n/a			
Clearance Rates (violent)	90%	82.11%	n/a	n/a	n/a	n/a	n/a			
EMS										
Response time	4.60	4.60	4.60	4.9	4.70	5.60	5.40	5.50	5.10	5.60
Transportation										
Number miles paved in year	1.74	0	1.81	1.94	2.71	2.63	4.91	4.91	3.05	2.95
Streets cleared of snow within 24 hrs	95.0%	100.00%	83.00%	100.00%	98.50%	98.00%	98.50%	98.50%	100.00%	100.00%
Streets cleared of snow within 12 hrs	86.0%	75.00%	75.00%	100.00%	90.50%	95.00%	90.50%	90.50%	100.00%	100.00%
Streets with PASER rating of 4 or lower	6.2	6.0	9.9	10.0	13.9	12.0	13.67	13.67	11.69	10.17
Streets reconstructed in year	0.50%	0.00%	0.27%	0.17%	0.41%	1.46%	0.58%	0.58%	0.47%	0.47%
Lane miles in need of crack sealing	5.5	7.8	17.8	16.7	49	50	40	40	37	37
Lane miles of crack sealing completed	0	0	0	12.9	38.6	16	41	41	27	0
Quality of Life										
Recycling diversion rate	26.39%	26.42%	25.55%	25.38%	25.05%	26.45%	25.39%	23.44%	24.96%	24.87%
Acres of park land maintained	200	200	200	200	200	200	210	210	210	210
Economic Vitality										
Unemployment rate	7.10%	6.60%	6.20%	6.10%	5.20%	4.60%	4.20%	3.20%	2.90%	2.30%
Per Capita Income	\$26,782	\$28,861	\$25,908	\$27,787	\$28,015	\$27,737	\$27,876	n/a	n/a	n/a
Equalized Property Value per capita	\$87,658	\$79,403	\$75,668	\$76,341	\$76,851	\$77,356	\$80,398	\$80,626	\$85,884	\$92,757
City Management										
Municipal bond rating	AA									
General Fund Balance Unreserved	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
GO Debt Divided by Assessed Value	24.180%	25.198%	11.661%	0.113%	0.722%	0.681%	0.831%	0.747%	1.275%	1.277%
Building plan/plat reviews completed	159	159	150	180	40	77	72	74	72	92
Building permits issued	871	1,125	836	875	857	918	921	875	921	794
Utility bills processed on time	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

n/a = not available

Detailed Line Items

DETAIL LINE ITEM BUDGET

		2015	2016	2017	2018	2019
		Actual	Actual	Actual	Budget	Budget
FUND 100 GENERAL FUND						
REVENUE						
TAXES						
R 100-41102-000	Omitted Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
R 100-41110-000	General Property Taxes	3,636,483	3,636,483	4,655,489	4,817,600	4,946,700
R 100-41150-000	Taxes - Mngd Forest Land	15	15	262	10	10
R 100-41210-000	Room Tax Revenue	12,240	12,240	13,428	12,900	12,900
R 100-41310-000	Water Utility Taxes	-	-	-	-	-
R 100-41800-000	Interest on Taxes	518	518	7,196	990	990
R 100-41900-000	Other Taxes	2,575	2,575	-	-	-
		3,651,831	3,651,831	4,676,375	4,831,500	4,960,600
INTERGOVERNMENTAL						
R 100-43410-000	State Shared Revenue	552,280	552,280	556,449	555,500	561,500
R 100-43420-000	Fire Ins Shared Tax	56,497	56,497	68,242	65,000	69,000
R 100-43430-000	Other State Shared Taxes	6,892	6,892	34,212	34,400	34,900
R 100-43523-000	Other Law Enforcement	-	-	-	-	-
R 100-43529-000	Other Public Safety Grants	-	-	-	-	-
	Personal Property Aid	-	-	-	-	30,300
R 100-43531-000	State Aid - Transportation	538,110	538,110	-	-	-
R 100-43533-000	State Highway Aids	22,009	22,009	-	-	-
R 100-43545-000	Recycling Grants	42,099	42,099	49,113	47,000	44,000
R 100-43610-000	State Aid - Muni Services	6,021	6,021	4,770	5,600	5,600
R 100-43620-000	State Aid in Lieu of Taxes	10,675	10,675	10,444	10,600	10,600
R 100-43650-000	Managed Forest Crop Land	68	68	262	-	-
R 100-43690-000	Other State Payments	-	-	-	-	-
R 100-43691-000	Park Grants	-	-	-	-	-
R 100-43790-000	Other Local Grants	-	-	-	-	-
		1,234,651	1,234,651	723,492	718,100	755,900
LICENSES & PERMITS						
R 100-44110-000	Liquor & Malt Bev Licenses	32,335	32,335	34,855	33,000	33,000
R 100-44111-000	Operators Licenses	6,962	6,962	9,811	9,500	9,500
R 100-44112-000	Cigarette Licenses	950	950	910	1,100	1,100
R 100-46751-000	Cable TV Fees	212,666	212,666	194,070	200,000	200,000
R 100-44114-000	Weights & Measures License	6,051	6,051	5,777	5,800	5,800
R 100-44200-000	Dog Licenses	7,718	7,718	7,757	7,600	7,600
R 100-44201-000	Bicycle & Other Licenses	70	70	15	100	100
R 100-44300-000	Bldg Permit & Inspection Fees	221,746	221,746	275,367	223,000	223,000
R 100-44400-000	Zoning Permits & Fees	240	240	1,250	2,000	2,000
R 100-44900-000	Other Permits & Fees	6,973	6,973	27,051	15,000	15,000
		495,711	495,711	556,863	497,100	497,100

		2015	2016	2017	2018	2019
		Actual	Actual	Actual	Budget	Budget
FINES & FORFEITS						
R 100-45110-000	Court Penalties & Costs	207,094	207,094	181,453	200,000	180,000
R 100-45130-000	Parking Violations	7,728	7,728	9,206	8,500	8,500
		<u>214,822</u>	<u>214,822</u>	<u>190,659</u>	<u>208,500</u>	<u>188,500</u>
CHARGES FOR SERVICE						
R 100-46110-000	Administrative Charges	15,265	15,265	16,002	15,000	15,000
R 100-46220-000	Fire Protection & False Alarms	58,225	58,225	55,760	57,000	57,000
R 100-46311-000	Snow Removal	1,437	1,437	-	-	-
R 100-46420-000	Sanitation Charges	5,385	5,385	5,377	4,500	4,500
R 100-46440-000	Weed Control	500	500	4,034	4,000	4,000
R 100-46720-000	Park Rentals	17,393	17,393	13,585	15,000	15,000
R 100-46750-000	Other Culture & Recreation	29,078	29,078	27,610	30,000	27,500
R 100-46750-043	Other Culture & Recreatio WPRA TICKET PROGI	8,557	8,557	7,994	8,000	8,000
R 100-46840-000	Urban Development	905	905	232	1,000	1,000
R 100-45120-000	Dog Pickup Fees	161	161	800	400	400
R 100-46900-000	Other Public Charges	443	443	352	2,000	2,000
		<u>137,349</u>	<u>137,349</u>	<u>131,746</u>	<u>136,900</u>	<u>134,400</u>
MISCELLANEOUS REVENUES						
R 100-46820-000	Other Conservation	-	-	-	-	-
R 100-48110-000	Interest on Investments	41,008	41,008	66,236	42,000	80,000
R 100-48130-000	Interest on Special Assessment	-	-	-	-	-
R 100-48200-000	Rent	225,938	225,938	218,389	223,200	239,600
R 100-48302-000	Sale of Fire Equipment	-	-	-	-	-
R 100-48303-000	Sale of Highway Equipment	-	-	-	-	-
R 100-48307-000	Sale of Recyclable Materials	4,634	4,634	1,529	3,000	3,000
R 100-48309-000	Other Property Sales	-	-	-	1,000	1,000
R 100-48420-000	Insurance recoveries Police	-	-	-	500	500
R 100-48440-000	Insurance recoveries Other	-	-	2,531	500	500
R 100-48500-000	Donations	-	-	-	-	-
R 100-48500-200	Donations Pub Works	-	-	-	-	-
R 100-48500-300	Donations Pub Safety	-	-	-	10,000	10,000
R 100-48500-400	Donations Parks	50,400	50,400	26,385	25,000	25,000
R 100-46310-000	Culvert Sales	847	847	-	100	100
		<u>322,827</u>	<u>322,827</u>	<u>315,070</u>	<u>305,300</u>	<u>359,700</u>
R 100-49200-000	Transfers in from Other Funds	555,129	555,129	565,360	569,100	569,100
Total General Fund Revenue		<u><u>6,612,320</u></u>	<u><u>6,612,320</u></u>	<u><u>7,159,565</u></u>	<u><u>7,266,501</u></u>	<u><u>7,465,300</u></u>

FUND 100 GENERAL FUND

			2015	2016	2017	2018	2019
			Actual	Actual	Actual	Budget	Budget
EXPENDITURES							
ACCT 51100 Legislative							
100-51100-210	Board	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -
100-51100-290	Board	Workshops	227	227	-	-	2,000
100-51100-390	Board	Supplies	1,449	1,449	2,086	2,500	2,500
100-51100-390	Board	Supplies-Go Green	-	-	-	-	-
100-51100-998	Board	Emp Benefi	4,571	4,571	4,617	4,900	4,900
100-51100-999	Board	Salaries	59,756	59,756	60,349	64,100	64,100
			<u>66,003</u>	<u>66,003</u>	<u>67,052</u>	<u>71,500</u>	<u>73,500</u>
ACCT 51110 Community Development							
100-51110-210	Comm Dev	Contracted Services	6,312	6,312	4,262	10,000	10,000
100-51110-220	Comm Dev	Telephone	1,106	1,106	2,137	1,500	1,500
100-51110-290	Comm Dev	Workshops	-	-	-	1,400	1,400
100-51110-320	Comm Dev	Dues	360	360	475	500	500
100-51110-390	Comm Dev	Supplies	756	756	301	1,000	1,000
100-51110-997	Comm Dev	Contra Payroll					
100-51110-998	Comm Dev	Emp Benefi	12,491	12,491	19,666	17,800	20,600
100-51110-999	Comm Dev	Salaries	86,241	86,241	115,411	117,800	117,800
			<u>107,266</u>	<u>107,266</u>	<u>142,252</u>	<u>150,000</u>	<u>152,800</u>
ACCT 51200 Judicial & Attorney							
100-51200-190	Judicial	Prof serv	17,347	17,347	20,334	25,000	35,000
100-51200-195	Judicial	Legal Fees	27,160	27,160	51,990	50,000	40,000
100-51200-210	Judicial	Subcontrac	14,060	14,060	10,169	13,000	12,000
100-51200-220	Judicial	Telephone	368	368	360	400	400
100-51200-290	Judicial	Workshops	2,269	2,269	1,113	1,600	1,600
100-51200-320	Judicial	Dues	840	840	840	800	800
100-51200-390	Judicial	Supplies	1,780	1,780	1,750	1,800	1,800
100-51200-998	Judicial	Emp Benefi	25,193	25,193	33,538	24,300	20,400
100-51200-999	Judicial	Salaries	78,036	78,036	74,538	66,600	62,700
			<u>167,053</u>	<u>167,053</u>	<u>194,632</u>	<u>183,500</u>	<u>174,700</u>
ACCT 51400 Administrator							
100-51400-210	Administra	Subcontrac	32,883	32,883	54,349	40,000	40,000
100-51400-220	Administra	Telephone	2,252	2,252	2,634	2,200	2,200
100-51400-240	Administra	Repair Mtn	708	708	369	500	500
100-51400-241	Administra	Mtn Agreeem	-	-	-	-	-
100-51400-290	Administra	Workshops	923	923	2,057	2,000	2,000
100-51400-320	Administra	Dues	3,795	3,795	6,221	5,500	5,500
100-51400-390	Administra	Supplies	12,502	12,502	7,858	15,000	15,000
100-51400-391	Administra	CASHOVSH	-	-	-	-	-
100-51400-997	Administra	Budget increase salaries	-	-	-	-	-
100-51400-998	Administra	Emp Benefi	38,401	38,401	39,101	34,000	39,700
100-51400-999	Administra	Salaries	121,403	121,403	102,788	100,000	108,700
			<u>212,867</u>	<u>212,867</u>	<u>215,377</u>	<u>199,200</u>	<u>213,600</u>
ACCT 51440 Elections							
100-51440-210	Elections	Subcontrac	637	637	-	3,000	4,700
100-51440-390	Elections	Supplies	12,767	12,767	22,099	43,000	18,000
			<u>13,404</u>	<u>13,404</u>	<u>22,099</u>	<u>46,000</u>	<u>22,700</u>

			2015	2016	2017	2018	2019
			Actual	Actual	Actual	Budget	Budget
ACCT 51500 Administrative Services							
100-51500-190	Admin Svcs	Prof serv	9,050	9,050	13,400	13,500	13,500
100-51500-210	Admin Svcs	Contracted service	15,011	15,011	15,247	15,000	15,000
100-51500-220	Admin Svcs	Telephone	3,464	3,464	3,177	3,500	3,500
100-51500-290	Admin Svcs	Workshops	1,227	1,227	951	1,500	1,500
100-51500-320	Admin Svcs	Dues & publications	16,233	16,233	6,869	13,000	13,000
100-51500-390	Admin Svcs	Supplies	37,921	37,921	27,563	34,000	34,000
100-51400-391	Admin Svcs	CASHOVSH	-	-	-	-	-
100-51500-998	Admin Svcs	Emp Benefi	40,012	40,012	49,943	48,100	50,500
100-51500-999	Admin Svcs	Salaries	115,611	115,611	130,821	152,500	155,000
			238,529	238,529	247,971	281,100	286,000
ACCT 51530 Assessment of Property							
100-51530-190	Assessment	Prof serv	50,601	50,601	52,068	52,000	114,500
ACCT 51600 Genl Building & Plant							
100-51600-210	VH Bldg	Contracted service	10,973	10,973	2,546	1,000	1,000
100-51600-221	VH Bldg	Telephone	2,568	2,568	-	-	-
100-51600-221	VH Bldg	Utilities	20,334	20,334	22,696	23,000	23,000
100-51600-240	VH Bldg	Repair Mtn	16,676	16,676	23,203	26,100	26,100
100-51600-390	VH Bldg	Supplies	12,802	12,802	5,584	7,000	7,000
100-51600-998, 999	VH Bldg	Salaries & benefits	8,386	8,386			11,800
			71,739	71,739	54,029	57,100	68,900
Uncollectible Taxes & Contingencies							
100-51910-000	Uncoll Tax		13,019	13,019	7,115	5,000	5,000
100-51920-000	Judgements		-	-	-	-	-
100-51940-000	Bad Debts		4,277	4,277	-	-	-
100-51950-000	Contingenc		-	-	-	-	-
			17,296	17,296	7,115	5,000	5,000
ACCT 51930 Insurance & Bonds							
100-51930-099	Ins Bonds	INS DED	-	-	5,022	3,000	3,000
100-51930-100	Ins Bonds	Bonds	150	150	150	500	500
100-51930-101	Ins Bonds	Prop Ins	53,401	53,401	49,086	50,000	50,000
100-51930-102	Ins Bonds	Gen Liab	29,000	29,000	29,945	29,000	29,000
100-51930-104	Ins Bonds	Crime Ins	-	-	945	300	300
100-51930-106	Ins Bonds	WC Ins	82,163	82,163	105,239	95,000	95,000
100-51930-107	Ins Bonds	E&O Ins	-	-	-	-	-
100-51930-108	Ins Bonds	Vehicle In	21,000	21,000	24,612	25,000	25,000
			185,714	185,714	214,999	202,800	202,800
ACCT 52100 Law Enforcement							
100-52100-210	Police	Contracted service	1,566,087	1,566,087	1,636,221	1,680,500	1,679,000
100-52100-220	Police	Telephone	3,132	3,132	4,398	3,900	4,400
100-52100-221	Police	Utilities	6,520	6,520	6,148	7,000	7,000
100-52100-240	Police	Repair Mtn	58,571	58,571	74,462	58,000	80,000
100-52100-390	Police	Supplies	5,705	5,705	4,288	6,000	6,000
100-52100-998	Police	Emp Benefi	1,576	1,576	1,982	2,300	3,400
100-52100-999	Police	Salaries	26,684	26,684	25,694	27,500	44,800
			1,668,275	1,668,275	1,753,193	1,785,200	1,824,600

			2015	2016	2017	2018	2019
			Actual	Actual	Actual	Budget	Budget
ACCT 52200 Fire Protection							
100-52200-220	Fire	Telephone	5,509	5,509	5,327	6,000	6,000
100-52200-221	Fire	Utilities	18,777	18,777	17,312	21,000	19,000
100-52200-230	Fire	Public Fir	51,451	51,451	51,451	51,500	51,500
100-52200-240	Fire	Repair Mtn	45,819	45,819	34,556	44,000	44,000
100-52200-290	Fire	Workshops	7,730	7,730	11,742	14,000	14,000
100-52200-390	Fire	Supplies	39,376	39,376	39,334	34,000	39,000
100-52200-393	Fire	Grants	-	-	-	-	-
100-52200-998	Fire	Emp Benefi	82,944	82,944	112,224	130,600	137,000
100-52200-999	Fire	Salaries	447,487	447,487	537,071	575,400	619,400
			699,093	699,093	809,017	876,500	929,900
ACCT 52300 Rescue							
100-52300-210	Rescue	Contracted services	165,358	165,358	152,889	147,900	147,900
100-52300-220	Rescue	Telephone	-	-	-	-	-
100-52300-221	Rescue	Utilities	5,517	5,517	5,202	6,000	6,000
			170,875	170,875	158,091	153,900	153,900
ACCT 52400 Code Enforcement							
100-52400-210	Code Enfor	Contracted services	375	375	495	-	-
100-52400-220	Code Enfor	Telephone	1,840	1,840	2,207	2,500	2,500
100-52400-240	Code Enfor	Repair Mtn	1,315	1,315	727	2,000	2,000
100-52400-290	Code Enfor	Workshops	215	215	481	1,800	1,800
100-52400-320	Code Enfor	Dues	-	-	-	100	100
100-52400-390	Code Enfor	Supplies	1,322	1,322	2,433	4,500	4,500
100-52400-998	Code Enfor	Emp Benefi	25,440	25,440	31,905	26,900	35,100
100-52400-999	Code Enfor	Salaries	67,930	67,930	72,177	71,800	105,100
			98,437	98,437	110,425	109,600	151,100
ACCT 53100 Administration Public Works							
100-53100-210	PW Admin	Subcontrac	6,874	6,874	2,389	6,000	6,000
100-53100-220	PW Admin	Telephone	949	949	795	1,200	2,200
100-53100-290	PW Admin	Workshops	1,660	1,660	120	1,000	1,500
100-53100-320	PW Admin	Dues	744	744	1,356	1,000	1,000
100-53100-390	PW Admin	Supplies	5,843	5,843	5,312	7,600	7,600
100-53100-997	PW Admin	Contra payroll					
100-53100-998	PW Admin	Emp Benefi	10,770	10,770	17,490	21,800	26,900
100-53100-999	PW Admin	Salaries	54,224	54,224	62,000	94,000	95,500
			81,064	81,064	89,462	132,600	140,700
ACCT 53230 Mechanical Operations							
100-53230-240	Mechanic	Repair Mtn	2,423	2,423	884	1,000	1,000
100-53230-290	Mechanic	Workshops	-	-	-	300	300
100-53230-390	Mechanic	Supplies	10,606	10,606	9,179	11,000	11,000
100-53230-998	Mechanic	Emp Benefi	40,518	40,518	48,136	40,300	36,000
100-53230-999	Mechanic	Salaries	98,906	98,906	94,307	102,000	102,400
			152,453	152,453	152,506	154,600	150,700

			2015	2016	2017	2018	2019
			Actual	Actual	Actual	Budget	Budget
ACCT 53270 Building Operations							
100-53270-210	PW Bldg	Subcontrac	12,346	12,346	29,396	25,000	30,000
100-53270-220	PW Bldg	Telephone	5,509	5,509	10,266	5,500	5,500
100-53270-221	PW Bldg	Utilities	22,027	22,027	22,269	27,000	30,000
100-53270-240	PW Bldg	Repair Mtn	15,467	15,467	8,320	13,000	13,000
100-53270-390	PW Bldg	Supplies	4,616	4,616	2,686	6,000	6,000
100-53270-998, 999	PW Bldg	Supplies	3,086	3,086			
			63,051	63,051	72,937	76,500	84,500
ACCT 53311 Street Operations							
100-53311-210	Streets	Subcontrac	27,743	27,743	24,447	25,000	25,000
100-53311-220	Streets	Telephone	2,158	2,158	2,285	1,400	1,400
100-53311-221	Streets	Utilities	9,895	9,895	5,807	-	-
100-53311-240	Streets	Repair Mtn	119,960	119,960	119,494	125,000	135,000
100-53311-290	Streets	Workshops	2,004	2,004	2,347	3,000	3,000
100-53311-320	Streets	Dues	410	410	331	500	500
100-53311-390	Streets	Supplies	105,857	105,857	107,499	70,000	70,000
100-53311-997	Streets	Contra payroll	(4,849)	(4,849)	-	-	-
100-53311-998	Streets	Emp Benefi	158,725	158,725	242,438	204,300	211,500
100-53311-999	Streets	Salaries	437,582	437,582	578,731	532,400	555,100
			859,485	859,485	1,083,379	961,600	1,001,500
ACCT 53312 Snow Removal							
100-53312-240	Snow	Repair Mtn	31,185	31,185	50,701	40,000	40,000
100-53312-390	Snow	Supplies	49,551	49,551	62,607	75,000	75,000
100-53312-998	Snow	Emp Benefi	8,739	8,739	28,829	25,900	26,700
100-53312-999	Snow	Salaries	26,488	26,488	49,010	60,400	62,600
			115,963	115,963	191,147	201,300	204,300
ACCT 53420 Street Lighting							
100-53420-000	Str Lights		320,227	320,227	313,917	325,000	320,000
ACCT 53620 Sanitation Operations							
100-53620-210	Sanitation	Contracted services	250,277	250,277	264,839	274,700	281,900
100-53620-240	Sanitation	Repair Mtn	9,108	9,108	9,255	11,000	11,000
100-53620-291	Sanitation	Tonnage	190,725	190,725	186,760	210,000	201,000
100-53620-390	Sanitation	Supplies	6,614	6,614	4,426	12,000	10,000
100-53620-998	Sanitation	Emp Benefi	9,210	9,210	210	10,400	10,700
100-53620-999	Sanitation	Salaries	23,219	23,219	565	24,300	25,100
			489,153	489,153	466,055	542,400	539,700
ACCT 53635 Recycling Operations							
100-53635-210	Recycling	Contracted services	151,376	151,376	158,007	164,100	169,200
100-53635-390	Recycling	Supplies	776	776	3,999	2,500	5,000
100-53635-998	Recycling	Emp Benefi	-	-	-	-	-
100-53635-999	Recycling	Salaries	-	-	-	-	-
			152,152	152,152	162,006	166,600	174,200

			2015	2016	2017	2018	2019
			Actual	Actual	Actual	Budget	Budget
ACCT 54100 Public Health Services							
100-54100-220	Pub Health	Telephone	659	659	608	600	600
100-54100-390	Pub Health	Supplies	8,464	8,464	-	9,700	10,000
100-54100-998	Pub Health	Emp Benefi	1,931	1,931	6,896	5,400	7,600
100-54100-999	Pub Health	Salaries	13,379	13,379	24,187	25,700	27,500
			24,433	24,433	31,691	41,400	45,700
ACCT 55200 Parks							
100-55200-210	Parks	Subcontrac	23,134	23,134	23,589	24,000	24,000
100-55200-221	Parks	Utilities	23,557	23,557	25,691	24,000	27,000
100-55200-240	Parks	Repair Mtn	74,050	74,050	66,271	57,000	68,500
100-55200-242	Parks	Repair Mtn	2,881	2,881	-	-	-
100-55200-320	Parks	Workshops	955	955	315	1,500	1,500
100-55200-390	Parks	Supplies	83,245	83,245	71,653	65,000	65,000
100-55200-998	Parks	Emp Benefi	39,895	39,895	44,541	34,500	33,100
100-55200-999	Parks	Salaries	141,338	141,338	109,820	119,400	126,500
			389,055	389,055	341,880	325,400	345,600
ACCT 55300 Leisure Services							
100-55300-210	Recreation	Subcontrac	5,795	5,795	3,542	5,000	5,000
100-55300-220	Recreation	Telephone	1,105	1,105	1,081	1,500	1,500
100-55300-290	Recreation	Workshops	955	955	642	1,200	1,200
100-55300-320	Recreation	Dues	263	263	217	800	800
100-55300-390	Recreation	Supplies	31,790	31,790	24,903	29,800	29,800
100-55300-998	Recreation	Emp Benefi	10,678	10,678	11,579	12,100	12,100
100-55300-999	Recreation	Salaries	84,999	84,999	91,411	96,000	96,000
			135,585	135,585	133,375	146,400	146,400
ACCT 56400 Board of Appeals							
100-56400-998	Bd Appeals	Emp Benefi	-	-	6	50	50
100-56400-999	Bd Appeals	Salaries	-	-	80	450	450
			-	-	86	500	500
ACCT 59230 FUND TRANSFER							
100-59230-000	Transfers out		-	-	-	-	-
Total General Fund Expenditures			6,549,773	6,549,773	7,086,761	7,247,700	7,527,799

2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
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FUND 203 COMMUNITY DEVELOPMENT

R 203-48110-000	Interest on Investments		\$ 1,291	\$ 1,291	\$ 1,056	\$ 4,000	\$ 700
R 203-48910-000	Repayment of Loans		-	-	-	54,900	75,150
R 203-48910-012	Repayment of Loans	Zepnick Loan	34,018	34,018	108,875	-	-
R 203-48910-017	Repayment of Loans	Tender Hearts	18,231	18,231	18,231	-	-
R 203-48910-019	Repayment of Loans	Keller Williams	-	-	10,135	-	-
R 203-48910-024	Repayment of Loans	Mau Loan	15,576	15,576	15,575	-	-
R 203-48910-026	Repayment of Loans	HiTech Integrated	13,808	13,808	15,064	-	-
R 203-48910-028	Repayment of Loans	Integrity Engineering	7,362	7,362	7,362	-	-
R 203-48910-035	Repayment of Loans	Vandervest	16,303	16,303	16,303	-	-
			106,589	106,589	192,601	58,900	75,850
203-51400-190	Administration	Prof serv	485	485	2,611	-	-
203-51400-390	Administration	Supplies	360	360	210	1,500	-
203-51400-998	Administration	Emp Benefi	3,580	3,580	3,694	-	-
203-51400-999	Administration	Salaries	15,042	15,042	15,463	-	-
203-56700-390	Econ Dev	Supplies	-	-	-	-	-
203-56700-700	Econ Dev	LOANS	-	-	225,000	-	435,336
			19,467	19,467	246,978	1,500	435,336

FUND 204 TAX INCREMENT DISTRICT #2-AMS

R 204-41120-000	Tax Increment Levy		836,571	836,571	-	-	-
R 204-42000-000	Special Assessments		-	-	-	-	-
R 204-43430-000	Other State Shared Taxes		77,575	77,575	-	-	-
R 204-48110-000	Interest on Investments		1,645	1,645	-	-	-
R 204-48130-000	Interest on Special Assessment		-	-	-	-	-
R 204-48309-000	Other Property Sales		-	-	-	-	-
R 204-48910-018	Other Misc Sales		7,152	7,152	-	-	-
			922,943	922,943	-	-	-
204-51400-210	Administration	Contracted services	800	800	-	-	-
204-53150-998	Engineering	Emp Benefi	-	-	-	-	-
204-53150-999	Engineering	Salaries	-	-	-	-	-
204-56700-118	Econ Dev	Strm Mngt	-	-	-	-	-
204-59230-000	Transfers		934,924	934,924	-	-	-
			935,724	935,724	-	-	-

Fund 205 Gus Macker

R 205-46750-000	Culture & Recreation	Charges for service	5,035	5,035	-	-	-
R 205-48500-000	Donations		14,650	14,650	-	-	-
E 205-55200-210	Administration	Contracted services	8,946	8,946	-	-	-
E 205-55200-390	Administration	Other supplies	10,487	10,487	-	-	-

FUND 301 DEBT SERVICE

R 301-41110-000	General Property Taxes		-	-	-	-	-
R 301-48110-000	Interest on Investments		-	-	-	-	-
R 301-48200-000	Rent		-	-	-	-	-
R 301-49220-000	Transfers in		622,387	622,387	915,188	1,129,054	1,861,038
			622,387	622,387	915,188	1,129,054	1,861,038

			2015	2016	2017	2018	2019
			Actual	Actual	Actual	Budget	Budget
301-58100-203	Debt Svc Principal	TID Debt 2013A	250,000	250,000	250,000	350,000	465,000
301-58100-204	Debt Svc Principal	TID Debt 2013B	100,000	100,000	100,000	100,000	100,000
301-58100-215	Debt Svc Principal	2015Debt	-	-	-	115,000	120,000
301-58100-217	Debt Svc Principal	2017Debt	-	-	-	-	-
301-58200-203	Debt Svc Interest	TID Debt 2013A	229,050	229,050	224,050	219,050	205,050
301-58200-204	Debt Svc Interest	TID Debt 2013B	43,338	43,338	42,638	41,558	37,988
301-58200-215	Debt Svc Interest	2015Debt	-	-	118,405	89,550	82,500
301-58200-217	Debt Svc Interest	2017Debt	-	-	-	-	197,300
			622,388	622,388	735,093	915,158	1,207,838

FUND 401 TIF #3

R 401-41120-000	Tax Increment Levy		313,793	313,793	471,330	280,900	406,500
R 401-43430-000	Other State Shared Taxes		6,559	6,559	4,585	4,570	4,700
R 401-46840-000	Urban Development		-	-	-	-	-
R 401-48110-000	Interest Income (Expense)		1,967	1,967	635	-	-
R 401-48910-000	Loan repayments		-	-	20,600	20,600	20,600
R 401-49110-000	Proceeds from debt issued		-	-	-	-	-
			322,319	322,319	497,150	306,070	431,800

401-51400-190	Administration	Prof serv	119,598	119,598	-	-	-
401-51400-290	Administration	Workshops	-	-	-	-	-
401-51400-390	Administration	Supplies	245	245	2,411	2,500	2,500
401-56700-700	Administration	Loans	-	-	-	-	-
401-56701-110	Woodfield	Land cost	-	-	-	-	-
401-56701-114	Woodfield	Street	812,583	812,583	-	-	-
401-56701-118	Woodfield	Strm Mngt	-	-	-	-	-
401-56701-126	Woodfield	Water cost	-	-	-	-	-
401-58200-000	Woodfield	Debt payments	-	-	-	-	-
401-56701-407	Econ Dev	Developer incentive	57,280	57,280	37,500	38,548	39,700
401-56702-110	Econ Dev	Land cost	-	-	-	-	-
401-56702-114	Econ Dev	Street	118,146	118,146	-	2,635	-
401-56702-118	Econ Dev	Strm Mngt	-	-	-	-	-
401-56702-126	Econ Dev	Water cost	-	-	-	-	-
401-56702-127	Econ Dev	Sanitary sewer cost	-	-	-	-	-
401-58100-000	Econ Dev	Principal pymt	-	-	-	-	-
401-58200-000	Econ Dev	Bond costs/Interest pymt	-	-	-	-	-
401-59200-000	Econ Dev	Transfers to other funds	-	-	344,463	339,913	349,863
			1,107,852	1,107,852	384,374	43,683	42,200

FUND 402 PARK IMPACT FEE

R 402-43730-000	Park Grants		-	-	-	-	-
R 402-46840-000	Urban Development	Impact Fees	163,595	163,595	118,792	127,500	124,945
R 402-48110-000	Interest on Investments		1,200	1,200	400	135	-
R 402-48309-000	Other property sales		-	-	9,050	-	-
R 402-48500-000	Donations		750	750	161,161	-	45,000
R 402-49200-000	Transfers from Other Funds		-	-	-	-	90,000
			165,545	165,545	289,403	127,635	259,945

			2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
402-53150-210	Engineering	Contracted services	770	770	-	-	-
402-55200-390	Parks	Supplies	3,914	3,914	19,275	-	-
402-55200-820	Parks	Cap Outlay	335,236	335,236	348,339	179,500	200,000
402-55200-998	Parks	Emp Benefits	-	-	-	-	-
402-55200-999	Parks	Salaries	-	-	-	-	-
402-59200-000	Transfer	NO DESCR	-	-	-	-	-
			339,920	339,920	367,614	179,500	200,000

FUND 404 CAPITAL IMPROVEMENT PROJECTS

R 404-41110-000	General Property Taxes		1,453,762	1,453,762	1,393,588	909,047	787,597
R 404-42000-000	Special Assessments		61,124	61,124	129,551	20,000	20,000
R 404-43531-000	Intgov - Trans Aid		-	-	-	807,100	928,200
R 404-43533-000	Intgov - Conn Hwy Aid		-	-	-	46,200	46,400
R 405-43630-000	County Bridge Fund		-	-	-	-	125,000
R 404-43690-000	Other State Payments		146,403	146,403	-	-	45,000
R 404-46399-031	Transportation Impact Fee	Contributed Capital	89,052	89,052	64,668	71,100	61,400
R 404-46840-401	Urban Development	Dev fees & trees	13,366	13,366	16,965	-	287,718
R 404-46840-402	Urban Development	Other grants	46,773	46,773	-	-	656,000
R 404-46840-4??	Urban Development		-	-	-	-	-
R 404-48110-000	Interest on Investments		6,667	6,667	-	-	-
R 404-48130-000	Interest on Special Assessment		178	178	-	-	-
R 404-48309-000	Other Property Sales		-	-	-	-	-
R 404-48910-015	Repayment of Loans	Donna Hebel	1,500	1,500	-	-	-
R 404-48309-016	Repayment of Loans	Kufel	2,000	2,000	-	-	-
R 404-48920-000	Computer Loan Repayments		2,135	2,135	3,681	1,000	-
R 404-49200-000	Transfers in		-	-	-	-	-
			1,822,960	1,822,960	1,608,453	1,854,447	2,957,315

404-51400-210	Administration	Subcontrac	3,750	3,750	-	-	
404-51400-390	Administration	Other supplies	4,353	4,353	4,162	-	
404-51400-810	Administration	Cap Outlay	-	-	-	-	
404-53150-106	Engineering	WC Ins	16,618	16,618	15,945	20,642	22,000
404-53150-210	Engineering	Subcontrac	55,750	55,750	33,786	43,000	45,000
404-53150-220	Engineering	Telephone	4,141	4,141	4,647	4,600	4,600
404-53150-240	Engineering	Repair Mtn	6,561	6,561	2,840	2,700	3,000
404-53150-290	Engineering	Workshops	3,734	3,734	2,340	4,400	4,400
404-53150-320	Engineering	Dues	754	754	584	375	500
404-53150-390	Engineering	Supplies	14,962	14,962	21,426	12,000	16,000
404-53150-810	Engineering	Cap Outlay	-	-	-	-	8,000
404-53150-997	Engineering	CONTRA Payroll	(261,200)	(261,200)	(319,600)	(100,000)	0
404-53150-998	Engineering	Emp Benefi	71,048	71,048	89,282	97,500	100,000
404-53150-999	Engineering	Salaries	262,665	262,665	327,988	325,000	330,000

			2015	2016	2017	2018	2019
			Actual	Actual	Actual	Budget	Budget
404-56700-150	Econ Dev	Bridge	468	468	117,391	-	-
404-56700-210	Econ Dev	Contracted services	1,526,813	1,526,813	1,402,581	(1,000,000)	(1,000,000)
404-56700-390	Econ Dev	Supplies	2,165	2,165	89	(10,000)	-
404-56700-401	Econ Dev	Trees	13,366	13,366	17,661	-	-
404-56700-402	Econ Dev	Sidewalks	20,568	20,568	-	#REF!	#REF!
404-56700-403	Econ Dev	Vincent Rd	-	-	35,392	(75,000)	(762,000)
404-56700-411	Econ Dev	Christmas decorations	7,484	7,484	10,669	-	(10,000)
404-56700-414	Econ Dev	Sidewalks 2008	2,550	2,550	425	-	-
404-56700-418	Econ Dev	Velp Ave	13,462	13,462	16,954	-	-
404-56700-420	Econ Dev	Miltown Rd ROW/Road	-	-	-	-	(350,000)
404-56700-429	Econ Dev	Riverdale Dr	-	-	-	-	-
404-56700-440	Econ Dev	Hwy 29-FF/Sherwood	12,637	12,637	-	-	-
404-56700-442/499	Econ Dev	Others	127,571	127,571	196	-	-
			1,910,220	1,910,220	1,784,758	#REF!	#REF!

FUND 406 Capital Projects - TIF #4

R 406-41120-000	Tax Increment Levy	271,050	271,050	413,660	443,000	727,100
R 406-42000-000	Special assessments	131,667	131,667	41,807	21,175	
R 406-43430-000	Other State Shared Taxes	36,104	36,104	21,795	41,700	42,400
R 406-48110-000	Interest on investments	13,902	13,902	2,773	2,000	4,000
R 406-49220-000	Transfers in from TIF #2	934,924	934,924	-	-	-
R 406-49160-000	Proceeds from bonds	-	-	-	-	-
		1,387,647	1,387,647	480,035	507,875	773,500

406-56700-390	Econ Dev	Gen'l Admin	290	290	4,537	3,000	3,000
406-56700-810	Econ Dev	Cap Outlay	-	-	-	-	-
406-56700-110	Econ Dev	Land	2,031	2,031	-	-	-
406-56700-112	Econ Dev	Water	5,113	5,113	62,965	-	-
406-56700-114	Econ Dev	Street	1,201,332	1,201,332	-	-	-
406-56700-118	Econ Dev	Storm sewer	131,916	131,916	-	-	-
406-56700-190	Econ Dev	Professional services	-	-	-	-	-
406-56700-390	Econ Dev	Sanitary sewer	-	-	-	-	-
406-56700-407	Econ Dev	Payment to developer	163,857	163,857	156,335	159,000	168,700
406-59900-000	Econ Dev	Bond issuance costs	-	-	-	-	-
406-58100-000	Econ Dev	Debt payments\Transfer	300,880	300,880	366,175	362,175	458,175
		1,805,419	1,805,419	590,012	162,000	171,700	

FUND 408 TIF #5

R 408-41120-000	Tax Increment Levy	62,760	62,760	47,856	41,200	60,000
R 408-43430-000	Other State Shared Taxes	1,759	1,759	910	900	900
R 408-48110-000	Interest income (expense)	(228)	(228)	-	-	-
E 408-51400-210	Administration	Subcontract	950	950	1,000	1,000
E 408-51400-407	Administration	Payment to developer	16,303	16,303	18,228	18,500
E 408-51400-999	Administration	Salaries	-	-	-	-
E 408-53311-114	Administration	Streets	-	-	-	300

			2015	2016	2017	2018	2019
			Actual	Actual	Actual	Budget	Budget
FUND 409 TIF #6							
R 409-41120-000	Tax Increment Levy		69,231	69,231	76,733	66,200	237,700
R 409-43430-000	Other State Shared Taxes		2,292	2,292	3,935	3,928	4,000
R 409-42000-000	Special assessments		10,510	10,510	47,690	-	-
R 409-48110-000	Interest Income		552	552	2,711	-	-
R 409-48130-000	Interest on spec assessments		1,509	1,509	-	-	5,000
			84,094	84,094	131,069	70,128	246,700
E 409-51400-210	Administration	Subcontract	950	950	3,172	1,000	1,000
E 409-51400-407	Administration	Payment to developer	-	-	-	16,300	149,000
E 409-56700-114	Administration	Street cost	-	-	15,136	625,000	-
E 409-56700-126	Econ Dev	Water system	-	-	-	16,303	-
			950	950	18,308	658,603	150,000
FUND 410 GENERAL GOVT CAPITAL PROJECTS							
R 410-41110-000	General Property Taxes		20,000	20,000	23,700	23,700	23,700
R 410-43690-000	Other state payments		-	-	-	-	-
R 410-48309-000	Other property sales		586,163	586,163	9,834	12,516	10,728
E 410-51400-810	Administration	Cap Outlay	43,364	43,364	221,197	55,300	95,000
FUND 411 TID #7							
R 411-41120-000	Tax Incremental Levy		6,153	6,153	23,753	-	-
R 411-43690-000	Other State Shared Taxes		1,575	1,575	1,237	1,200	1,200
R 411-48110-000	Interest income		(2,027)	(2,027)	-	-	-
E 411-51400-210	Administration	Land cost or supplies	-	-	3,755	1,000	450,000
E 411-51400-407	Professional svc and other	Developer incentive	-	-	-	-	1,000
E 411-51400-999	Interest expense & other	Salaries	2,053	2,053	-	-	-
FUND 421 POLICE CAPITAL PROJECTS							
R 421-41110-000	General Property Taxes		37,000	37,000	56,000	56,000	58,000
R 421-48301-000	Sale of squads		3,295	3,295	8,507	-	11,500
R 421-48420-000	Insurance recoveries		29,661	29,661	-	-	-
E 421-52100-810	Police	Cap Outlay	59,129	59,129	98,920	49,000	39,000
FUND 422 FIRE DEPT CAPITAL PROJECTS							
R 422-41110-000	General Property Taxes		119,000	119,000	123,000	162,500	135,500
R 422-43212-000	Grants		6,795	6,795	-	-	-
R 422-48302-000	Sale of Fire Equipment		-	-	37,200	29,905	-
R 422-49200-000	Transfers in		-	-	-	-	-
R 422-48500-030	Donations	FIRE DEPARTMENT	5,000	5,000	-	-	-
			130,795	130,795	160,200	192,405	135,500
E 422-52200-810	Fire	Cap Outlay	36,706	36,706	38,929	346,140	146,800
E 422-52200-810	Fire	Debt payment	-	-	-	-	-
FUND 430 PUBLIC WORKS CAPITAL PROJECTS			36,706	36,706	38,929	346,140	146,800
R 430-41110-000	General Property Taxes		108,000	108,000	175,000	175,000	177,000
R 430-48309-000	Other Property Sales		3,488	3,488	-	-	-
430-53311-810	Streets	Cap Outlay	188,490	188,490	196,989	117,602	380,500
FUND 480 TID #8							
R 480-41120-000	Tax Incremental Levy		-	-	167,025	217,900	386,000
R 480-48110-000	Interest income		-	-	4,710	2,000	200
R 480-49110-000	Bond proceeds		2,890,000	2,890,000	-	-	-
R 480-49160-000	Bond premium		92,284	92,284	-	-	-
E 480-51400-210	Administration	Contracted services	48,516	48,516	139,371	5,000	18,000
E 480-57333-000	Trans Cap	All types	2,415,318	2,415,318	838,827	50,000	12,000,000
E 480-59900-000	Trans Cap	Bond costs	89,596	89,596	-	-	-

Glossary

A

Accrual Basis. A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

ACH. Automated Clearing House. ACH is an electronic network for financial transactions in the United States that allows for large transfers of funds between banks for transactions such as direct deposit or paying bills.

Activity. Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

AICP. American Institute of Certified Planner. The organization's certificate for individuals that have met the criteria of professional standards that include training and testing.

Annualize. Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriating. A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation. The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Asset. Resources owned or held by a government which have monetary value.

Attrition. A method of achieving a reduction in personnel by not refilling the position vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions. Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Undesignated) Fund Balance. This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

B

Base Budget. Cost of continuing the existing levels of service in the current budget year.

Bond. A long-term I. O. U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a specific date (the maturity date). Bonds are primarily used to finance capital projects. The following two definitions are types of bonds.

Glossary

- **General Obligation (G.O.) Bond.** This type of bond is backed by the full faith, credit and taxing power of the government.
- **Revenue Bond.** This type of bond is backed only by the revenues from a specific enterprise or project, such as a water or sewer special assessment project.

Bond Refinancing (Refunding). The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Bond Market. The term used to describe the method of obtaining financing by issuing bonds through either competitive or negotiated methods. The market rate for bonds is determined by prevailing rate of similar issues from other municipalities.

Budget. A plan of financial activity for a specified period of time (calendar year) indicating all planned revenues and expenses for the budget period.

Budgetary Basis. This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar. The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control. The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

C

CAFR (Comprehensive Annual Financial Report). This report contains the Village's annual financial statements, auditors report on the financial statement, various tables and graphs as supplemental data and a transmittal letter discussing the years activity.

Capital Assets. Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget. The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Improvements. Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Glossary

Capital Improvements Program (CIP). A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay or Capital Expenditures. Fixed assets which have a value of \$10,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project. Major construction, acquisition, or renovation activities which add value to a government's physical assets or increase their useful life. Also called capital improvements.

Capital Reserve. An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Cash Basis. A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Central Brown County Water Authority (CBCWA or Authority). A legal entity formed by area municipalities to purchase water from Manitowoc, Wisconsin and sell the water to the member municipalities. This entity is the source of water for Howard. (Also see **Water Authority** definition below.)

Class One Notice. An official notice placed into a daily or weekly publication used as the official newspaper of the Village. The Village's official paper is a local paper titled *The Press*.

Collective Bargaining Agreement. A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and other matters).

Computerized Revaluation. A process of establishing a new assessed value for each property within the Village which utilizes a computer program and the most recent home sales to prepare an assessed value based on one of two methods of acceptable appraisal practices.

Constant or Real Dollars. The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI). A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency. A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Glossary

Contractual Services. Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-living Adjustment (COLA). An increase in salaries to offset the adverse effect of inflation on compensation.

CORP - Comprehensive Outdoor Recreation Plan. A five-year plan detailing new and existing park purchases and improvements.

CPA – Certified Public Accountant. An individual obtains this professional title by obtaining a BS or BA accounting degree from a college or university (150 semester hours), obtaining certain experience requirements, obtaining a license from a state and passing a four part, 3 ½ day examination from the American Institute of Certified Public Accountants.

D

Debt Service. The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit. The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

DEO. Directed enforcement (police) officer.

Department. The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation. Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees. Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Disbursement. The expenditure of money from an account.

Distinguished Budget Presentation Awards Program. A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

DOT. Wisconsin Department of Transportation. A branch of the state government involved in transportation related issues within the state.

Glossary

DNR. Wisconsin Department of Natural Resources. A branch of the state government involved in oversight of natural resources within the state.

E

Employee (or Fringe) Benefits. Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrance. The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements. Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the money, usually the state or the federal government.

Equalized Value. Wisconsin Statutes, Section 70.57 requires the Department of Revenue to annually determine equalized value, which is an independent estimate of full value of a taxing jurisdiction so that property taxes are uniform throughout the various subdivision of taxing authorities in the State.

Equivalent Residential Unit (ERU). The impervious area of a property relative to the statistical average impervious area of a single-family home within the Village of Howard. One ERU equals 3,301 square feet of impervious surface.

Expenditure. The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expenditure Restraint Program. The State of Wisconsin offers an entitlement program to cities and villages who voluntarily limit expenditure growth in their General Fund to an amount not to exceed a percentage factor which is calculated by the state. The percentage factor is based on equalized valuation growth and cost of living data.

Expense. Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

F

Fire Insurance Shared Tax. Payment made by the State of Wisconsin to a municipality for the sharing the cost of fire protection. These funds are limited to use for specific items including purchase of fire equipment, training of fire fighters, fire inspections and other specific costs.

Fiscal Policy. A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Glossary

Fiscal Year. A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The Village's fiscal year runs from January 1 through December 31.

Fixed Assets. Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Faith and Credit. A pledge of a government's taxing power to repay debt obligations.

FT – Full-time. A full-time employee of the Village is an employee hired to work at least 40 hours per week on a permanent basis. Full-time employees are eligible to receive full benefits.

Full-time Equivalent Position (FTE). A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

Function. A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund. A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance. The excess of the assets of a fund over its liabilities.

G

GAAP (Generally Accepted Accounting Principles). Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GBMSD (Green Bay Metropolitan Sewage District), also known as NEW Water. The district responsible for collection of the sewage from the Village as well as other surrounding communities.

GIS (Geographical Information System). A system of maps and databases which allow for integration of information utilizing various parameters and graphical interfaces.

GPS (Global positioning satellite). A computerized satellite system that allows tracking of a device placed onto/in equipment, buildings, etc.

Goal. A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants. A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Glossary

I

IBC/Donoghue Index MMBD. A financial indicator based on various indicators which is used by financial institutions for payment of earnings on investments such as investment pools and certificates of deposits.

Indirect Cost. A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure. The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers. The movement of money between funds of the same governmental entity.

Intergovernmental Revenue. Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges. The charges to user department for internal services provided by another Village department or function, such as an insurance fund from a central pool.

J

JD (Juris Doctorate). A juris doctorate is a first professional graduate degree in law.

L

Levy. To impose taxes for the support of government activities. The levy amount represents the total dollar amount of property taxes to be collected through real and personal property tax billings.

Line-item Budget. A budget prepared along departmental lines that focuses on individual accounts within each department, such as supplies.

Long-term Debt. Debt with a maturity of more than one year after the date of issuance.

M

Materials and Supplies. Expendable materials and operating supplies necessary to conduct departmental operations.

Mill or Mill Rate. The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Glossary

Modified Accrual (Basis of Accounting). The method of recording revenues when susceptible to accrual (i.e. when they become both measurable and available) and recording expenditures when liability is incurred, except for principal and interest on long-term debt.

N

Net Budget. The legally adopted budget less all interfund transfers and interdepartmental charges.

NEW Water. Formerly GBMSD (Green Bay Metropolitan Sewage District). The district responsible for collecting and treatment of sewage from the Village and other area municipalities.

Nominal Dollars. The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

NWTC. Northeast Wisconsin Technical College, a vocational training facility supported in part by tax levies from area jurisdictions, including Howard.

O

Object of Expenditure. An expenditure classification, referring to the lowest and most detailed level of classification, such as utilities, office supplies, workshops, and salaries.

Objective. Something to be accomplished in specific, well-defined, and measurable terms and that it achievable within a specific time frame.

Obligations. Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue. Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses. The cost for personnel, materials and equipment required for a department to function.

Output Indicator. A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

P

Part-time. An employee who works less than 30 hours per week, or a seasonal employee that

Glossary

works for a specified period of time who could work up to 40 hours per week. Part-time employees are paid on a per-hour basis and receive no benefits.

Pay-as-you-go Basis. A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing. Also, a type of Tax Incremental District incentive payment made to developers within the district that rebates a portion of property taxes, on an annual basis, back to the developer.

PE – Professional Engineer. An individual obtains this certification by obtaining a BS or BA engineering degree from a college or university and obtaining a state license.

Performance Budget. A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators. Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure. Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services. Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances. Obligations from previous fiscal years in the form of purchase orders, contracts of salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program. A group of related activities performed by one or more organizational units for the accomplishment of a function for which the government is responsible.

Program Budget. A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget. A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance indicators.

Program Revenue (Income). Revenues earned by a program, including fees for services, license and permit fees, and fines.

PSC - Public Service Commission. The governing body of all regulated utilities within the State of Wisconsin. This body governs the rates charged by the water utility.

Purpose. A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

Glossary

R

Recycling Grants. Payment made by the State of Wisconsin to assist qualified municipalities in recycling expenditures made during a fiscal year. This grant is limited in use and requires reporting of related expenditures for final reimbursement payment.

REI. Acronym for recycling efficiency grants from the State of Wisconsin.

Reserve. An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution. A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources. Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Retained Earnings. The historically accumulated earnings of an enterprise fund less any amounts transferred to other funds not deemed for operational purposes.

Revaluation. The process used by the assessor to place a new value on real property and improvements for determining the parcel's assessed value for property tax purposes. A revaluation would be performed on all taxable properties in the same year.

Revenue. Sources of income financing the operations of government.

S

Service Level. Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Source of Revenue. Revenues are classified according to their source or point of origin.

Special Assessments. A charge to property owners for benefits made by some municipal improvements, such as road construction.

State Aids - Primarily composed of the following:

- **State Shared Revenue.** Payments made by the state based on the qualified municipality's population, sewer utility, aidable revenues, property valuations and other factors. Increases up to 10% or decreases of 5% in annual payments are limited by the state.
- **State Transportation Aids.** Payments made by the state to municipalities for assistance in street/road related expenditures. The state pays either a share of eligible related expenditures, or a per mile payment. All Wisconsin municipalities are eligible for this aid.

Glossary

- **State Connecting Highway Aids.** Payments made by the state to municipalities with state roads designated connecting highways, to assist in the maintenance of such roads.
- **State Municipal Service Aids.** Payments made by the state to municipalities providing police, fire and solid waste services to state owned property located within the municipality.

Supplemental Appropriation. An additional appropriation made by the government body after the budget year has started.

Supplemental Requests. Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

T

Target Budget. Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

Taxes. Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific charges made against specific persons or property for benefit, such as special assessment.

Tax Increment or Tax Incremental Revenues. Property taxes collected for the TID specifically designated to repay costs of development within the boundaries of the TID.

Tax Incremental Financing District (TID or TIF). A geographic area within the Village designated as a district to allow for certain infrastructure and building improvement costs to be recovered through tax incremental levies. The district can only be formed by agreement with the affected overlying jurisdictions (school district, county and vocational college).

Tax Levy. The resultant product when the tax rate per \$1,000 is multiplied by the tax base.

Tax Rate or Tax Mill Rate. The mill rate is expressed as the tax rate per \$1,000 of assessed valuations. The rate is calculated by utilizing the Village's levy plus levy from all overlying jurisdictions, adding TID incremental taxes, and dividing the result by the total assessed valuation of the Village and multiplying by \$1,000.

TID (TIF). Tax incremental (financing) district. An area of land within the boundaries of the Village that has been designated as an area of development whereby future property taxes are used to repay the cost of the infrastructure and other improvements.

Transfers In/Out. Amounts transferred from one fund to another to assist in financing the services or purchases for the recipient fund.

Glossary

U

Unencumbered Balance. The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance. The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges. The payment of a fee for direct receipt of a public service by the party who benefits from the service.

V

Variable Cost. A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

Village Center. A are of mixed-use development to become the center of commercial, retail and housing activity within the downtown of the village. The area is located between Meadowbrook Park on the north, Riverview Drive to the south, Cardinal Lane to the east and Hillcrest Heights on the west.

W

Water Authority. The Central Brown County Water Authority (CBCWA or Authority) is an autonomous body with six-member municipal units that was created to obtain drinking water from Lake Michigan for use by the member units.

Working Cash. Excess of readily available assets over current liabilities, or cash on hand equivalents which may be used to satisfy cash flow needs.

Workload Indicator. A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection services, or the number of burglaries to be investigated).

Work Years. The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year": is equal to one full-time, year-round employee. For most categories, this equals 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.